index

1998

Compiled by staff of the
CPA Library Network:
Kerrie Ludekens,
Sue Anderson,
and Jill Bright

From February 1936 until March 1998, the journal of the ASCPA and its antecedent bodies was known as *Australian Accountant*. With the April 1998 issue, the title changed to *Australian CPA*.

formation, Library, CPAOnline, Internet, CDROMs, Computer, Information Tech
ology, Public Practice, Intellectual Capital, Millennium Bug, Copyright, Law
atabases, IFAC, Management Accounting, Taxation, Business
hance, Superannuation, Asia, Corporate Law, GST, WebTrust, Assurance Se
ces, Euro, Regulation, Legislation, Information Technology, Auditors
G, Benchmarks, KPIs, Best Practices, Standards, Reporting, Investmen

index 1998

A

AAANZ
AAANZ to award outstanding practice (news) 8 Nov

AARF
AARF: a clear future needed: ADDISON, PAT; LEO, K J 45-7 Nov

AARF. AUASB
Audit: AUS ED70, AUS710, AGS1034: PARKER, COLIN; SOUKSEUN, DAEN 82 Sep

AARF. LRB
Legislative review: Corporate Law Economic Reform Program: PARKER, COLIN; HOPP, ERIK 52 Feb
Submissions by AARF Legislation Review Board: PARKER, COLIN; SOUKSEUN, DAEN 79 Oct

AARF. PSASB
Harmonisation: worth the pain? RAVLIC, TOM 47-8 Sep
Submissions in progress: AAS ED84, AAS ED85, AAS ED86, AAS ED87, AAS ED88: PARKER, COLIN; HOPP, ERIK 51 Feb
Submissions in progress: AAS ED86, AAS ED87, AAS ED88: PARKER, COLIN; HOPP, ERIK 76 Mar

AARF. UIG
Appointment to UIG 78 Sep, 78 Oct
Urgent Issues Group: PARKER, COLIN; HOPP, ERIK 50 Feb, 75 Apr
Urgent Issues Group: AAS14, AASB1016, AAS2, AASB1019, IASC SIC1, AAS ED84, AAS21, AASB1015: PARKER, COLIN; SOUKSEUN, DAEN 81 Nov
Urgent Issues Group: AARF UIG Charter revised: PARKER, COLIN; SOUKSEUN, DAEN 78 Oct

AARF. UIG ABSTRACT
Accounting for the 'bug': rules to know: TATE, CHRIS; JOHNS, DAVID; SOUKSEUN, DAEN 40-2 Jun
Operative UIG Abstracts: as at 1 April 1998: AARF UIG Abstract1 - Abstract16: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 78 May
Rules, standards, and views: 1997/98 in review: PARKER, COLIN 32 Jul
Urgent Issues Group: AARF UIG Abstract19: PARKER, COLIN; SOUKSEUN, DAEN 79 Sep
Urgent Issues Group: AARF UIG Abstract15, AASB1016: PARKER, COLIN; HOPP, ERIK 75 Mar
Urgent Issues Group: AARF UIG Abstract15, AASB1023, AAS26, AASB1016, APS1, AARF UIG Abstract5: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 78 May
Urgent Issues Group: AARF UIG Abstract20, AARF UIG Abstract21: PARKER, COLIN; SOUKSEUN, DAEN 81-2 Dec
Urgent Issues Group: AARF. UIG Abstracts: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 79-80 Jun

AAS
AAS27: a survey of local government views: ROWLES, TOM; HUTTON, BARRY; BELLAMY, SHEILA 46-9 May
ED87: taxing questions: KEYS, ROBERT 37-9 Mar
Financial reporting: AAS15, AASB1004 revised, SAC4, AAS10, AASB1010, IASC16, AASB 1029, IASC34, AAS ED83, AAS33, AASB1033 78 Jul
Financial reporting: AAS2, AASB1019, IASC2, AAS15, AASB1004, AAS ED82, IASC17, AAS17, AASB1008, AASB1034, IASC1, AAS10, AASB1010, IASC16, AAS ED83, IASC19, AASB30, AASB1028 79 May
Financial reporting: AAS ED89, AAS6, AASB1001, IASC1, SAC4, AAS ED83 75-6 Apr
Financial Reporting: AAS ED90, AAS16, AASB1005, AAS ED91, AASB1034, IASC1, AASB1033, AAS33 79-80 Jun
Financial reporting: AAS ED93, AAS ED94, AAS1, AASB1018, IASC8, AAS6, AASB1001, AAS ED87, IASC12, AAS3, AASB1020, IASC12 79 Sep
Financial reporting: AAS29, AAS31, AARF AB2, AAS ED87 77 Aug
Financial reporting: AAS34, AASB1035, IASC23, AS11 AASB1009, IASC11, AAS ED86, AAS ED88, AAS ED87, AAS3, AASB1020, IASC12 50-1 Feb
Financial reporting: AASB1016A, AAS6, AASB1001, AAS17, AASB1008, AAS ED95, IASC35, AAS ED96, IASC34, AAS ED97, AAS30, AASB1028, AAS ED98, AAS33, AASB1033 80 Dec
Financial reporting: AASB1037, AAS35, AASB1019, AAS2, AASB1001, AAS ED89, AASB1008, AAS17, AAS ED82, AASB1012, AAS20, AAS ED86, AASB1015, AAS21, AAS ED84, AASB1016, AAS19, AAS ED70 78 Oct
Looking to SGARAs: new standard for 'self-generating and regenerating assets': KEYS, ROBERT 56-8 Oct
Rules, standards, and views: 1997/98 in review: PARKER, COLIN; 32 Jul
Submissions in progress: AAS ED84, AAS ED85, AAS ED86, AAS ED87, AAS ED88 51 Feb
Submissions in progress: AAS ED86, AAS ED87, AAS ED88 76 Mar
Submissions in progress; AAS ED86, AAS ED88, AAS ED89, AAS ED87 75 Apr
Urgent Issues Group: AARF UIG Abstract15, AASB1023, AAS26, AASB1016, APS1, AARF UIG Abstract5 78 May
Urgent Issues Group: AAS14, AASB1016, AAS2, AASB1019, IASC SIC1, AAS ED84, AAS21, AASB1015 81 Nov
Urgent Issues Group: AAS30, AASB1028, AAS14, AASB1016, IASC SIC 77-8 Aug

AASB
E60, E61: discord on intangibles: BIR, POONAM 24-6 Mar
ED87: taxing questions: KEYS, ROBERT 37-9 Mar
Financial reporting: AAS15, AASB1004 revised, SAC4; AAS10, AASB1010, IASC16, AASB 1029, IASC34, AAS ED83, AAS33, AASB1033 78 Jul
Financial reporting: AAS2, AASB1019, IASC2, AAS15, AASB1004, AAS ED82, IASC17, AAS17, AASB1008, AASB1034, IASC1, AAS10, AASB1010, IASC16, AAS ED83, IASC19, AASB30, AASB1028 79 May
Financial reporting: AAS ED89, AAS6, AASB1001, IASC1, SAC4, AAS ED83 75-6 Apr
Financial Reporting: AAS ED90, AAS16, AASB1005, AAS ED91, AASB1034, IASC1, AASB1033, AAS33 79-80 Jun
Financial reporting: AAS ED93, AAS ED94, AAS1, AASB1018, IASC8, AAS6, AASB1001, AAS ED87, IASC12, AAS3, AASB1020, IASC12: PARKER, COLIN; SOUKSEUN, DAEN 79 Sep

Financial reporting: AAS34, AASB1035, IASC23, AAS11, AASB1009, IASC11, AAS ED86, AAS ED88, AAS ED87, AAS3, AASB1020, IASC12 50-1 Feb
Financial reporting: AASB1016A, AAS6, AASB1001, AAS17, AASB1008, AAS ED95, IASC35, AAS ED96, IASC34, AAS ED97, AAS30, AASB1028, AAS ED98, AAS33, AASB1033: 80 Dec
Financial reporting: AASB1037, AAS35, AASB1019, AAS2, AASB1001, AAS ED89, AASB1008, AAS17, AAS ED82, AASB1012, AAS20, AAS ED86, AASB1015, AAS21, AAS ED84, AASB1016, AAS19, AAS ED70 78 Oct
Harmonisation: worth the pain? RAVLIC, TOM 47-8 Sep
Looking to SGARAs: new standard for 'self-generating and regenerating assets': KEYS, ROBERT 56-8 Oct
Rules, standards, and views: 1997/98 in review: PARKER, COLIN 32 Jul
Submissions in progress: AAS ED86, AAS ED87, AAS ED88 76 Mar
Urgent Issues Group: AARF UIG Abstract15, AASB1016 75 Mar
Urgent Issues Group: AARF UIG Abstract15, AASB1023, AAS26, AASB1016, APS1, AARF UIG Abstract5 78 May
Urgent Issues Group: AAS14, AASB1016, AAS2, AASB1019, IASC SIC1, AAS ED84, AAS21, AASB1015 81 Nov
Urgent Issues Group: AAS30, AASB1028, AAS14, AASB1016, IASC SIC 77-8 Aug
The view from the AASB: take it easy, get it right: SPENCER, KEN 20-2 Mar

ABN

Single company indentifier would "remove draconian system" for business: Society 77 Oct

ACCOUNTANCY PROFESSION

Australia/Indonesia co-operation (news) 8 Dec
CFOs: front and centre: HEYWOOD, DERRICK 19 Dec
From the Executive Director (news): GRISS, CHARLES 6 Dec
Hong Kong: coping with the demands of dynamism: HO, SIMON; WEST, JENNIFER 22 Jul
Indian opportunities: BIR, POONAM 24 Jul
Many snakes, few ladders: women in the profession: O'NEILL, MARCIA 14 Feb
Letters: No part for part-time? Mary McNicoll 15 May
The profession in 2018: looking to the long term: GOTTLIEBSEN, ROBERT 17-8 Dec
Standard-setting in 2018: SPENCER, KEN 22-3 Dec

ACCOUNTANTS

Career planning and post-graduate education: putting the pieces together: SHELDRAKE, PETER 26-9 Sep
Career planning: which way up? ALEXANDER, TINA 22-4 Sep
CFOs: front and centre: HEYWOOD, DERRICK 19 Dec
CPA work placement program under way 78 Sep
Expert opinion exposed: POMERENKE, ADAM 44 Aug
The far horizon: the expatriate opportunity: HODGSON, STEVEN 34-6 Mar
Letters: Far horizons for two: Carolyn Pittorino 15 May
The first Australian "accountant": more colour than honesty: CRAIG, RUSSELL 68-9 Nov
The guanxi factor: accounting ethics in China: CHANG, JOANNA 44-6 Sep
Hong Kong: coping with the demands of dynamism: HO, SIMON; WEST, JENNIFER 22 Jul
Life-long learning: changes to CPD: BOYMAL, DAVID G 3 Aug
Looking ahead: to better services: BOYMAL, DAVID G 3 Sep
Managing or muddling? MEE, JULIE-ANNE 58-9 Apr
Michael Hayes: colonial "accomptant": CRAIG, RUSSELL 68-9 Nov
New specialisation rules recognise experience, learning, development 77 Nov
On-line jobs service launched 79 Apr
PS career opportunities: 'bean counters' no more: HAZELL, ANNE 25 Sep
The profession in 2018: looking to the long term: GOTTLIEBSEN, ROBERT 17-8 Dec
Standard-setting in 2018: SPENCER, KEN 22-3 Dec
Technology and knowledge: the future path: THOMPSON, ALLAN 20-1 Dec
When the doctor calls: the Quality Assurance program: CLANCY, BERNIE 32-4 May

ACCOUNTING

Accounting for currency storms: RAVLIC, TOM 16-8 Oct
The first Australian "accountant": more colour than honesty: CRAIG, RUSSELL 68-9 Oct
Indian opportunities: BIR, POONAM 24 Jul
Jeremiah Murphy: bank account no. 1: CRAIG, RUSSELL 68-9 Dec
Michael Hayes: colonial "accomptant": CRAIG, RUSSELL 68-9 Nov
Productivity accounting: measuring for competitive advantage: PARSONS, JOHN; CORRIGAN, JOHN 52-4 Apr
Spreading the risk: errors, risks and techniques in spreadsheets: BERGLAS, ANTHONY; HOARE, PETER 42-5 Apr
Throughput accounting: a revolution in the making? GRAVES, CHRIS; GURD, BRUCE 36-8 Aug

ACCOUNTING FIRMS

PW + C & L: PricewaterhouseCoopers (news) 8 Jul
When the doctor calls: the Quality Assurance program: CLANCY, BERNIE 32-4 May

ACCOUNTING HARMONISATION

See also ACCOUNTING STANDARDS
E60, E61: discord on intangibles: BIR, POONAM 24-6 Mar
Harmonisation: worth the pain? RAVLIC, TOM 47-8 Sep
Harmonisation Update 76 Apr, 80 Sep, 81 Oct
International harmonisation status report: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 81 May, 81 Jul
Looking closely at CLERP: ADDISON, PAT; HOGGETT, JOHN 33-4 Apr
Looking for harmony: building a global framework: SHARPE, MICHAEL 16-8 Mar
New and revised accounting standards and UIGs: PARKER, COLIN; SOUKSEUN, DAEN 81 Dec
'Options' approach rejected: IASC 19 74 May
The rules on currency reporting: PARKER, COLIN 19 Oct
The standards agenda for 1999: debate aplenty: RAVLIC, TOM 37-9 Dec
Staying in key: the impact on practice: PARKER, COLIN; PORTER, BRUCE 27-8 Mar
Support for harmonisation (news) 6 Jul
The view from the AASB: take it easy, get it right: SPENCER, KEN 20-2 Mar

ACCOUNTING - HISTORY

Extract from *Power, Progress and Profit: a History of the Australian Accounting Profession*, by Rob Linn 58 Feb

The first Australian "accountant": more colour than honesty: CRAIG, RUSSELL 68-9 Oct
Jeremiah Murphy: bank account no. 1: CRAIG, RUSSELL 68-9 Dec
Michael Hayes: colonial "accomptant": CRAIG, RUSSELL 68-9 Nov

ACCOUNTING SOFTWARE
New business software: the technological imperative: NEIGER, DAVID 64-6 Dec
New software: making it work: CHANDRAMOULI, RAM 32-4 Jun
Software for '98: what's new, what's coming: NEIGER, DAVID; RICH, ANNA 32-4 Feb
Software: advice on implementation 75 Oct

ACCOUNTING STANDARDS
The AARF: a clear future needed: ADDISON, PAT; LEO, K J 45-7 Nov
Australia/Indonesia co-operation (news) 8 Dec
Harmonisation update: AAS ED74-AAS ED89, AAS4 rev, AASB1021 rev, AAS34 rev, AASB1036 rev, AAS8 rev, AASB1002 rev, AAS28 rev, AASB1026 rev, AAS11 rev, AASB1009 rev 76 Apr
Harmonisation update: AAS4, AASB1021, AAS8, AASB1002, AAS14, AASB1016, AAS28, AASB1026, AAS29, AAS32, AASB1032, AAS33, AASB1033, AAS11, AASB1009, AAS34, AASB1036, AAS2, AASB1019, AAS15, AASB1004, AAS31, AAS ED79-AAS ED93 81 Oct
Harmonisation update: revised standards AAS4, AASB1021, AAS8, AASB1002, AAS14, AASB1016, AAS28, AASB1026, AAS29, AAS32, AASB1032, AAS33, AASB1033, AAS11, AASB1009, AAS34, AASB1036, AAS2, AASB1019, AAS15, AASB1004, AAS31, AAS ED79-AAS ED93 80 Sep
Indian opportunities: BIR, POONAM 24 Jul
International harmonisation - status report: revised standards AAS4, AASB1021, AAS8, AASB1002, AAS14, AASB1016, AAS28, AASB1026, AAS32, AASB1032, AAS33, AASB1033, AAS11, AASB1009, AAS34, AASB1036 81 May
International harmonisation status report: AAS4, AASB1021, AAS8, AASB1002, AAS14, AASB1016, AAS28, AASB1026, AAS32, AASB1032, AAS33, AASB1033, AAS11 rev, AASB1009 rev, AAS32 rev, AASB1036 rev 81 Jul
Legislative reform 80 Jul
Looking for harmony: building a global framework: SHARPE, MICHAEL 16-8 Mar
Looking to SGARAs: new standard for 'self-generating and regenerating assets': KEYS, ROBERT 56-8 Oct
New & revised accounting standards & UIGs: AAS4, AASB1021, AAS8, AASB1002, AAS11, AASB1009, AAS14, AASB1016, AAS28, AASB1026, AAS29, AAS34, AASB1036, AAS2, AASB1019, AAS6, AASB1001, AAS15, AASB1004, AAS17, AASB1008, AAS31, UIG Abstract20: 81 Dec
President underlines concerns over proposed changes on standards 76 Sep
The standards agenda for 1999: debate aplenty: RAVLIC, TOM 37-9 Dec
Singapore standards: NG, ENG JUAN 42-4 Nov
Standard-setting in 2018: SPENCER, KEN 22-3 Dec
Staying in key: the impact on practice: PARKER, COLIN; PORTER, BRUCE 27-8 Mar
The view from the AASB: take it easy, get it right: SPENCER, KEN 20-2 Mar

ACCRUAL ACCOUNTING
Improving performance: accrual accounting points the way ahead: WEBSTER, ALLAN 24-6 Apr
Monitoring the flow of funds: accrual-based management in Victoria: PAICE, RON 36-7 Oct
Public sector accounting: developing new standards: MORPHETT, SUSAN 22-3 Apr
The revolution in government accounting: BOXALL, PETER 18-20 Apr

ACTIVITY BASED COSTING
See also MANAGEMENT ACCOUNTING
Answers on ABC: SKINNER, JAMES 46-9 Mar
Attributes or activities? looking to ABCII: WALKER, MIKE 26-8 Oct

ADDISON, PAT
The AARF: a clear future needed 45-7 Nov
Looking closely at CLERP 33-34 Apr

ALEXANDER, TINA
Career planning: which way up? 22-4 Sep

ANAO
Independence day for the Auditor-General: WADE, MARGARET; MORPHETT, SUSAN 56-7 Mar

ANNUAL REPORTS
Annual report awards: call for entries (news) 11 Dec
Concise reporting arrives: but problems remain: RAVLIC, TOM 40-1 Nov
Investor relations: a new focus (Survey) 48-9 Jul

ANU
Accounting for infrastructure: Canberra, 19 November 1998: Annual Research Lecture in Government Accounting (Conference) 38 Sep

APPELBOOM, LIONEL
Franchising code: opportunities for advisers 60-2 Dec

APRA
APRA set for changes (news) 14 Dec
APRA warning to super fund auditors: COULTHARD, MURRAY 28-30 Dec
Regulation changes start with a bang (news) 12 Apr

ARENDSEN, NICOLE
Complaints scheme extends reach 42 Aug

ARGUS, DON
Don Argus: BOWRAN, WENDY (Profile) 32-3 Oct

ARMSTRONG, LISA
Eve Bosak (Profile) 38-9 May
Society service for members in industry and commerce: are you being served? 44-5 Dec

ARTS
Arts referral service looking to expand (News) 13 Sep

ASCPA - ACT DIV
Accounting for infrastructure: Canberra, 19 November 1998: Annual Research Lecture

in Government Accounting: ANU 38 Sep
Contestability and contracting out: Canberra, 19-20 November 1998 38 Sep

ASCPA - ANNUAL GENERAL MEETINGS
Annual General Meetings: Notices 48-9 Feb

ASCPA - ASIAN BRANCHES
The ASCPA in Asia: a record of achievement: CHAN ANTONIO; DICKSON, JIM 26 Jul
Asian Regional Conference: concern and optimism. Singapore 7-8 August, 1998 27 Jul, 83 Oct
Australia/Indonesia co-operation (news) 8 Dec
Benefits for working visitors to Singapore 75 Jun
Hong Kong: coping with the demands of dynamism: HO, SIMON; WEST, JENNIFER 22 Jul
Loh Hoon Sun: FARNHAM, CHRIS (Profile) 30 Nov

ASCPA - ASSURANCE SERVICES
Towards assurance services: redefining the audit role: CORAM, PAUL 55-7 Nov

ASCPA - AUDIT COE
Audit: AUS ED70, AUS710, AGS1034: PARKER, COLIN; SOUKSEUN, DAEN 82 Sep
Guidance for auditors 77 Nov

ASCPA - AWARDS
Asian insight 56 Feb
Australia Day honours 82 Mar
Awards for high-fliers in CPA program 66 Nov
CPA Examiners Report: Semester 2, 1997 68-9 Mar
CPA Examiners Report: Semester 1, 1998 72-3 Sep
Queen's Birthday list honours Society members 74 Aug
Return-to-work scholarships launched (news) 6 Nov

ASCPA - BUSINESS PLAN
ASCPA business plan looking past 2000 14-5 Mar

ASCPA - CODE OF CONDUCT
Professional standards: PARKER, COLIN; HOPP, ERIK 51-2 Feb

ASCPA - COES
New look for COE publications 77 Dec
Participation points: COEs 14 Sep

ASCPA - CONGRESSES
Accounting for infrastructure: Canberra, 19 November 1998 Annual Research Lecture in Government Accounting: ANU 38 Sep
Asian Regional Conference: concern and optimism. Singapore 7-8 August, 1998 27 Jul, 83 Oct
'Bug' seminars a big success 77 Jun
Business essentials for today and tomorrow: 10-12 June, 1998 75 May
Contestability and contracting out: Canberra, 19-20 November 1998 38 Sep
Divorce turned into a 'minefield' by tax laws, says specialist 79 Dec
Driving business: CPA National Business Management Conference, Sydney, 11-13 May 1998 55 Mar, 10 Jun
Good service is good business: Adelaide, 19-20 November 1998 39 Sep
The new millennium: raising the standard: National Public Sector Accountants Conference: Adelaide, 7-9 April, 1999 73 Nov, 14 Dec
A new professional body? BOYMAL, DAVID G 3 May
On target: Sydney, 12-14 October 1998 36-7 Sep
Queensland's largest business training expo: Brisbane, 5-9 October 1998 34-5 Sep
Serving the public needs: 19-20 November, 1998: PNGIA 62 Aug
Taking care of business: Melbourne, 26 October-13 November 1998 32-3 Sep, 14 Dec

ASCPA - CPA DIRECT RECRUITMENT
ASCPA career services: THOMPSON, ALLAN 30 Sep
On-line jobs service launched 79 Apr
Recruitment service online: TAYLOR, MELISSA 63 Mar

ASCPA - CPA LIBRARY NETWORK
From strength to strength: FRASER, JAN; ENGLISH, KRISTIE; CHATMAN, KERRY 74 Sep
Planning for the future: new initiatives: ENGLISH, KRISTIE; CHATMAN, KERRY 67 Dec

ASCPA - CPA ONLINE
A wealth of information: TAYLOR, MELISSA 73 Oct
A wealth of services: TAYLOR, MELISSA 65 Jul
ASCPA career services: THOMPSON, ALLAN 30 Sep
Continued growth, and new services: TAYLOR, MELISSA 39 Feb
CPA OnLine: Online technology solutions: TAYLOR, MELISSA 62 May
E-commerce first for CPAs: CHATMAN, KERRY 64 Jun
From strength to strength: FRASER, JAN; ENGLISH, KRISTIE; CHATMAN, KERRY 74 Sep
Making the cookie mix: TAYLOR, MELISSA 69 Apr
PD online trial launched: TAYLOR, MELISSA 65 Aug
Planning for the future: new initiatives: ENGLISH, KRISTIE; CHATMAN, KERRY 67 Dec
Recruitment service online: TAYLOR, MELISSA 63 Mar
Third birthday: and reasons to celebrate: TAYLOR, MELISSA 63 Nov

ASCPA - CPA PASSPORT PROGRAM
CPA work placement program under way 78 Sep

ASCPA - CPA PROFESSIONAL UPDATE
By COLIN PARKER, ERIK HOPP, DAEN SOUKSEUN
Audit 53 Feb, 80 May, 78-79 Aug, 80 Oct
Audit: AUS ED69 78-80 Jul
Audit: AUS ED70, AUS710, AGS1034 82 Sep
Audit: AUS514, AGS1036, AGS1034, AUS/AGS Omnibus 1, AUS ED67, AUS702, AUS708, AAS8, AASB1002, AUS ED68 80 Jun
Audit: AUS702, AUS708, AGS1010 addendum, AGS1016 rev 82-3 Dec
Audit: AUS708 82 Nov
Changes resulting from the Company Law Act 1998 80-1 Sep
Financial reporting 82 Nov
Financial reporting: AAS15, AASB1004 rev, SAC4, AAS10, AASB1010, IASC16, AASB 1029, IASC34, AAS ED83, AAS33, AASB1033 78 Jul
Financial reporting: AAS2, AASB1019, IASC2, AAS15, AASB1004, AAS ED82, IASC17, AAS17, AASB1008, AASB1034, IASC1, AAS10, AASB1010, IASC16, AAS ED83, IASC19, AASB30, AASB1028: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 79 May

Financial reporting: AAS ED89, AAS6, AASB1001, IASC1, SAC4, AAS ED83: PARKER, COLIN; HOPP, ERIK 75-6 Apr
Financial Reporting: AAS ED90, AAS16, AASB1005, AAS ED91, AASB1034, IASC1, AASB1033, AAS33 79-80 Jun
Financial reporting: AAS ED93, AAS ED94, AAS1, AASB1018, IASC8, AAS6, AASB1001, AAS ED87, IASC12, AAS3, AASB1020, IASC12 79 Sep
Financial reporting: AAS29, AAS31, AARF AB2, AAS ED87 77 Aug
Financial reporting: AAS34, AASB1035, IASC23, AAS11, AASB1009, IASC11, AAS ED86, AAS ED88, AAS ED87, AAS3, AASB1020, IASC12 50-1 Feb
Financial reporting: AASB1016A, AAS6, AASB1001, AAS17, AASB1008, AAS ED95, IASC35, AAS ED96, IASC34, AAS ED97, AAS30, AASB1028, AAS ED98, AAS33, AASB1033 80 Dec
Financial reporting: AASB1037, AAS35, AASB1019, AAS2, AASB1001, AAS ED89, AASB1008, AAS17, AAS ED82, AASB1012, AAS20, AAS ED86, AASB1015, AAS21, AAS ED84, AASB1016, AAS19, AAS ED70 78 Oct
Harmonisation update: AAS ED74 - AAS ED89, AAS4 rev, AASB1021 rev, AAS34 rev, AASB1036 rev, AAS8 rev, AASB1002 rev, AAS28 rev, AASB1026 rev, AAS11 rev, AASB1009 rev 76 Apr
Harmonisation update: AAS4, AASB1021, AAS8, AASB1002, AAS14, AASB1016, AAS28, AASB1026, AAS29, AAS32, AASB1032, AAS33, AASB1033, AAS11, AASB1009, AAS34, AASB1036, AAS2, AASB1019, AAS15, AASB1004, AAS31, AAS ED79 - AAS ED93 81 Oct
Harmonisation update: revised standards AAS4, AASB1021, AAS8, AASB1002, AAS14, AASB1016, AAS28, AASB1026, AAS29, AAS32, AASB1032, AAS33, AASB1033, AAS11, AASB1009, AAS34, AASB1036, AAS2, AASB1019, AAS15, AASB1004, AAS31, AAS ED79 - AAS ED93; 80 Sep
International harmonisation - status report: revised standards AAS4, AASB1021, AAS8, AASB1002, AAS14, AASB1016, AAS28, AASB1026, AAS32, AASB1032, AAS33, AASB1033, AAS11, AASB1009, AAS34, AASB1036 81 May
International harmonisation status report: AAS4, AASB1021, AAS8, AASB1002, AAS14, AASB1016, AAS28, AASB1026, AAS32, AASB1032, AAS33, AASB1033, AAS11 rev, AASB1009 rev, AAS32 rev, AASB1036 rev 81 Jul
International 81 Oct
International: IASC36, IASC35, IASC E62 80 Aug
International: IASC SIC8, IASC SIC9, IASC SIC10, IASC SIC11, IFAC IEG11, ICANZ E83, ICANZ E84, ICANZ SSAP8; 79 Sep
International: IASC17 rev, IASC SIC1, IASC SIC2, IASC SIC3, IASC SICD4, IASC SICD5, IASC SICD6, IASC SICD7 53 Feb
International: IASC19, IASC34 80-1 May
International: IASC19, IASC34, IASC SIC4 - SIC7, IASC SICD8, ICD11, IAPCISA530 76-8 Mar
International: IASC22 rev, IASC38, IASC16 rev, IASC28 rev, IASC31 rev 83 Dec
International: IASC37, IASC38, IASC E50, IASC E60, IASC9, IFAC IPSAS E1- E5, IASC22 rev, IASC16 rev, IASC28 rev, IASC31 rev 83 Nov
International: ICANZ E82 82 Jun
Legislation 79 Oct, 81 Nov
Legislative reform 80 Jul, 79 Aug, 83 Dec
Legislative review: Corporate Law Economic Reform Program 52 Feb
New & revised accounting standards & UIGs: AAS4, AASB1021, AAS8, AASB1002, AAS11, AASB1009, AAS14, AASB1016, AAS28, AASB1026, AAS29, AAS34, AASB1036, AAS2, AASB1019, AAS6, AASB1001, AAS15, AASB1004, AAS17, AASB1008, AAS31, AARF UIG Abstract20 81 Dec
Operative UIG Abstracts: as at 1 April 1998: AARF UIG Abstract1 - Abstract16 78 May
Other legislative reforms 81-2 Sep
Professional standards 51-2 Feb
Regulation: PARKER, COLIN; HOPP, ERIK; 76 Mar, 76-7 Apr, 80 May, 81 Jun, 79-81 Aug
Submissions by AARF Legislation Review Board 79 Oct
Submissions in progress: AAS ED84-ED88 51 Feb
Submissions in progress: AAS ED86-ED88 76 Mar
Submissions in progress; AAS ED86-ED89 75 Apr
Urgent Issues Group 50 Feb; 75 Apr
Urgent Issues Group: AARF UIG Abstract19 79 Sep
Urgent Issues Group: AARF UIG Abstract15, AASB1016 75 Mar
Urgent Issues Group: AARF UIG Abstract15, AASB1023, AAS26, AASB1016, APS1, AARF UIG Abstract5 78 May
Urgent Issues Group: AARF UIG Abstract20, AARF UIG Abstract21 81-2 Dec
Urgent Issues Group: AARF UIG Charter revised 78 Oct
Urgent Issues Group: AARF UIG Abstracts 79-80 Jun
Urgent Issues Group: AAS14, AASB1016, AAS2, AASB1019, IASC SIC1, AAS ED84, AAS21, AASB1015 81 Nov
Urgent Issues Group: AAS30, AASB1028, AAS14, AASB1016, IASC SIC 77-8 Aug

ASCPA - CPA PROGRAM

The ASCPA in Asia: a record of achievement: CHAN, ANTONIO; DICKSON, JIM 26 Jul
Awards for high-fliers in CPA program 66 Nov
CPA Examiners Report: Semester 2, 1997 68-9 Mar
CPA Examiners Report: Semester 1, 1998 72-3 Sep
CPA Program: electronic assistance now available 74 Oct
National Council Report: August 1998 84 Oct
Review of CPA Program (news) 6 Mar

ASCPA - CPA SMALL BUSINESS HEALTH INDEX

Small business slow on Y2K 75 Jun
Survey: small business = long hours 78 Dec
Tax reform the key issues for small business: ASCPA survey 75 Sep

ASCPA - CPA SOLUTIONS

CPA solutions: bringing it together: RICE, MICHELLE 12 Dec

ASCPA - CPA STORE

Continued growth, and new services: TAYLOR, MELISSA 39 Feb
E-commerce first for CPAs: CHATMAN, KERRY 64 Jun
E-commerce revolution for CPA store (news) 10 Jun
Planning for the future: new initiatives: ENGLISH, KRISTIE; CHATMAN, KERRY 67 Dec

ASCPA - CPA TECHNOLOGY SOLUTIONS

CPA OnLine: Online technology solutions: TAYLOR, MELISSA 62 May
CPA solutions: bringing it together: RICE, MICHELLE 12 Dec
CPA technology solutions: Exclusive discounts for members: TATT, GILLIAN 63 Jul

CPA technology solutions: first for members:
TATT, GILLIAN 65 May
CPA technology solutions: What's new in store?
TATT, GILLIAN 63 Aug
A new professional body?
BOYMAL, DAVID G 3 May

ASCPA - CPA VISION 2020
CPA Vision 2020: Member services for the future:
DAVIES, SUSAN 16-7 May
Letter: Recognition and membership: Ian Daniels 14 Aug
National Council Report: Feb 98 82 Apr

ASCPA - DIVISIONAL COUNCILS
Participation points: Divisional Councils (news) 12 Oct

ASCPA - EUROPEAN GROUP
Society's European group turns 20 78 Jun

ASCPA - EXECUTIVE DIRECTOR
From the Executive Director - Charles Griss (news) 6 Dec
New Executive Director Appointed - Charles Griss 74 Oct
McKenna Moves on (news) 10 Sep

ASCPA - EXTERNAL REPORTING COE
Financial reporting 77 Aug, 79 Sep, 82 Nov
IAS38: how tangible is the intangible standard?
PARKER, COLIN; SOUKSEUN, DAEN 32-3 Dec
Legislative reform 83 Dec
New guide on tax 78 Nov, 72 Dec

ASCPA - FROM THE PRESIDENT
1998 will shape the next decade: BOYMAL, DAVID G 3 Apr
Change the only certainty: CORTESE, DENIS 3 Mar
Gearing up for the GST: BOYMAL, DAVID G 3 Dec
Life-long learning: changes to CPD: BOYMAL, DAVID G 3 Aug
Looking ahead: to better services: BOYMAL, DAVID G 3 Sep
Making progress: CORTESE, DENIS 3 Feb
Merger proposal finalised: BOYMAL, DAVID G 3 Jul
Merger vote proceeds: BOYMAL, DAVID G 3 Oct
Merger: yes or no? BOYMAL, DAVID G 3 Nov
A new professional body? BOYMAL, DAVID G 3 May
Tax reform: a special role to play; Proposed merger:
BOYMAL, DAVID G 3 Jun

ASCPA - HONG KONG BRANCH
Hong Kong: coping with the demands of dynamism:
HO, SIMON; WEST, JENNIFER 22 Jul

ASCPA - INFORMATION MANAGEMENT & TECHNOLOGY COE
Software: advice on implementation 75 Oct

ASCPA - INTELLECTUAL CAPITAL
IC and the ASCPA: seeking competitive advantage
MOLYNEUX, ANNE 27-8 Jun

ASCPA - LOGO
National Council Report: Feb 1998 82 Apr
New look, new image, new plans for the ASCPA 6 Apr

ASCPA - MANAGEMENT ACCOUNTING COE
Management accounting: where to next? SHARMA,
ROBERT 24-5 Dec
Merit performance (IFAC) from Management
Accounting COE 77 Dec

ASCPA - MANAGEMENT ACCOUNTING TASK FORCE
National Council Report: May 98 82 Jul

ASCPA - MARKETING
New look, new image, new plans for the ASCPA 6 Apr
Thinking outside the 'cube': the CPA ad campaign 67 May

ASCPA - MEMBER SERVICES
CPA Vision 2020: Member services for the future:
DAVIES, SUSAN 16-7 May
Membership director appointed: Barry Cooper 55 Feb

ASCPA - MEMBERSHIP
Many snakes, few ladders: women in the profession:
O'NEILL, MARCIA 14 Feb

ASCPA - MERGER
A marriage of accountants: Reply to article by
Deborah Light, editor Australian Financial
Review: MCKENNA, MICHAEL 21 Sep
ASCPA ICAA merger mooted (news): CORTESE, DENIS 11 Apr
Looking ahead: to better services: BOYMAL, DAVID G 3 Sep
Merger feedback (news) 16 Jun
Merger proposal finalised: BOYMAL, DAVID G 3 Jul
Merger proposal: Special feature 17-21 Aug
Merger update (news) 12 May
Merger vote (news) 13 Dec
Merger vote proceeds: BOYMAL, DAVID G 3 Oct
Merger: continuing progress 20 Sep
Merger: moving on to the vote 14 Oct
Merger: the wrong question? RICHARDSON, BILL 12 Sep
Merger: use your vote 14 Nov
Merger: yes or no? BOYMAL, DAVID G 3 Nov
National Council Report: May 98 82 Jul
A new professional body? BOYMAL, DAVID G 3 May
PD online trial launched: TAYLOR, MELISSA 65 Aug
Tax reform: a special role to play; Proposed merger:
BOYMAL, DAVID G 3 Jun
Towards a new era: ASCPA; ICAA insert (9 p) Jul

ASCPA - NATIONAL COMMERCE & INDUSTRY COMMITTEE
Industry and Commerce Committee look to future
of diversity: HOLLINGSWORTH, KEVIN 45 Dec
Society service for members in industry and commerce:
are you being served? ARMSTRONG, LISA 44-5 Dec

ASCPA - NATIONAL COUNCIL REPORT
Loh Hoon Sun: FARNHAM, CHRIS 30 Nov
National Council Report: August 1998 84 Oct
National Council Report: May 98 82 Jul
National Council Report: Feb 98 82 Apr

ASCPA - NATIONAL EXECUTIVE
New executive appointment: Julie-Anne Mee 79 Apr

ASCPA - NATIONAL TAX PRACTICE COMMITTEE
Guidance for members from National Tax
Practice Committee 73 Aug
Issues for NTPC 80 Mar
NTPC gears up on member assistance 75 Jul
NTPC in the fast lane 75 May
NTPC plans a key role 57 Feb
NTPC: member input needed 77 Jun
Pushing for tax sense 78 Apr

index 1998

ASCPA - NSW DIV
Casting the net 81 Mar
Driving business: CPA National Business Management Conference, Sydney, 11-13 May 1998 55 Mar
On target: Sydney, 12-14 October 1998 36-7 Sep
Vision needed for reporting: President tells Congress 76 Dec

ASCPA - NT BRANCH
Conferences: Business essentials for today and tomorrow: 10-12 June, 1998 75 May

ASCPA - OBITUARY
Alfred Bertram Cox 76 Jun

ASCPA - ON YOUR BEHALF
Accuracy on Asia needed 81 Mar
Ads for "pre-GST sales" just a scam, says ASCPA 77 Nov
Applause for move on annual returns, fees 78 Nov
Appointment to UIG 78 Sep
ASCPA scores win on super retrospectivity 74 Jul
Asian insight 56 Feb
ATO should move quickly on 'product rulings', says Society 75 Sep
Auditor credit agreement 74 May
Australia Day honours 82 Mar
Benefits for working visitors to Singapore 75 Jun
'Bug' seminars a big success 77 Jun
Casting the net 81 Mar
COE head hits super charge 77 Dec
CPA Program: electronic assistance now available 74 Oct
CPA Women's Participation Committee gains pace 77 Sep
CPA work placement program under way 78 Sep
Delays over GST will hit retailers 78 Dec
Divorce turned into a 'minefield' by tax laws, says specialist 79 Dec
Draft on standards under fire (Submission) 74 Jul
Education on super choice needed 80 Apr
Expertise in PS asset management called on 76 Sep
Extract from Power, progress and profit 83 Mar
Guidance for auditors 77 Nov
Guidance for members from National Tax Practice Committee 73 Aug
Harmonisation: more questions than answers: ENGLISH, LINDA 80 Nov
In the news 55 Feb, 76 Mar, 45 Apr, 89 May, 76 Jun, 76 Jul, 75 Aug, 77 Sep, 76 Oct, 78 Nov, 76 Dec
Issues for NTPC 80 Mar
Lecture on government accounting published 76 Jul
M D & A needed for whole picture 77 May
Membership director appointed: Barry Cooper 55 Feb
Merit performance from Management Accounting COE 77 Dec
Message to new accountants: no reason for economic pessimism 79 Nov
New executive appointment: Julie-Anne Mee 79 Apr
New Executive Director appointed: Charles Griss 74 Oct
New faces bring more firepower on policy 81 Apr
New guide on tax 78 Nov
New look for COE publications 77 Dec
New specialisation rules recognise experience, learning, development 77 Nov
No-fear forecasting 75 Oct
NTPC gears up on member assistance 75 Jul
NTPC in the fast lane 75 May
NTPC plans a key role 57 Feb
NTPC: member input needed 77 Jun
On-line jobs service launched 79 Apr
'Options' approach rejected: IASC 19 74 May
Point of no return(s) 74 May
President underlines concerns over proposed changes on standards 76 Sep
Priorities for budget: super, tax, e-commerce 78 Apr
PS professionalism 55 Feb
Pushing for tax sense 78 Apr
Queen's Birthday list honours Society members 74 Aug
Reform could make Tax Pack smaller 77 Jul
Single company indentifier would "remove draconian system" for business: Society 77 Oct
Small business should look beyond banks for finance, says advisor 75 Jul
Small business slow on Y2K 75 Jun
Small business to feel 'bug' bite 76 May
Society's European group turns 20 78 Jun
Software: advice on implementation 75 Oct
States taxes must be part of reform package: RYAN, ANGELA 75 Aug
Super changes to hit disabled, aged, children: Super COE 73 Aug
Survey: small business = long hours 78 Dec
Tax reform the key issues for small business: ASCPA survey 75 Sep
Tax reform: take it easy 57 Feb
Think 'outside the box' on rural closures, Society tells bank 75 Oct
Think carefully about 'bug' reporting, says specialist: SAUER, DAVID 74 Aug
Time of 'upheaval' in new standards: BOYMAL, DAVID G 76 Aug
Trust proposals under fire 82 Mar
Trusts: beware the sting 79 Apr
Under-the-counter is out 80 Mar
Undue credit 56 Feb
Vision needed for reporting: President tells Congress 76 Dec
Women doing well in business 76 Oct

ASCPA - PNG BRANCH
Serving the public needs: 19-20 November, 1998 PNGIA 62 Aug

ASCPA - PROFESSIONAL CONDUCT
ACT 82 May, 83 Jun
Asia 84 Dec
New South Wales 54 Feb, 79 Mar, 82 May, 83 Jun, 81 Aug, 82 Oct, 84 Nov
Queensland 82 Oct
Tasmania 54 Feb
Victoria 54 Feb, 82 May, 80-1 Aug, 83 Sep, 84 Dec
Western Australia 54 Feb

ASCPA - PROFESSIONAL DEVELOPMENT
CPD changes: the knowledge road ahead: RICE, MICHELLE; KECK, SUSAN 16-8 Sep
Gearing up for the GST: BOYMAL, DAVID G 3 Dec
Life-long learning: changes to CPD: BOYMAL, DAVID G 3 Aug
National Council Report: May 98 82 Jul
National Council Report: Feb 98 82 Apr
New executive appointment: Julie-Anne Mee 79 Apr
New specialisation rules recognise experience, learning, development 77 Nov
PD online trial launched: TAYLOR, MELISSA 65 Aug
Planning for the future: new initiatives: ENGLISH, KRISTIE; CHATMAN, KERRY 67 Dec

ASCPA - PROFESSIONAL SCHEDULE
Professional schedule Enrolments for Semester 2, 1998 30-1 Jun, 30-1 Jul

Professional schedule Enrolments for Semester 1, 1999 64-5 Nov, 26-7 Dec

ASCPA - PUBLIC SECTOR ACCOUNTING COE
Lecture on government accounting published 76 Jul
Professional requirements introduced for NSW PS (news) 8 Oct

ASCPA - PUBLICATIONS
ASCPA Members Handbook Update no. 54 - December 1997 (news) 12 Feb
Australian CPA 1997 Index: CPA LIBRARY STAFF 59-82 Feb
Australian Accountant changes title to Australian CPA 3 Apr
Dealing with banks: taking advantage of competition: HEYWOOD, DERRICK 40-1 Oct
Double disk deal for Handbook (news) 14 Aug
Extract from *Power, Progress and Profit: a History of the Australian Accounting Profession*, by Rob Linn 58 Feb, 83 Mar
Financial reporting: PARKER, COLIN; SOUKSEUN, DAEN 82 Nov
Gearing up for the GST: BOYMAL, DAVID G 3 Dec
Guidance for auditors: 77 Nov
Legislative reform: PARKER, COLIN; SOUKSEUN, DAEN 83 Dec
New business software: the technological imperative: NEIGER, DAVID 64-6 Dec
New guide on tax 78 Nov, 72 Dec
New look for COE publications 77 Dec
New look, new image, new plans for the ASCPA 6 Apr
No-fear forecasting 75 Oct
Performance measurement: knowing the dynamics: CORRIGAN, JOHN 30-1 Oct
Software: advice on implementation 75 Oct

ASCPA - QUALITY ASSURANCE PROGRAM
National Council Report: May 98 82 Jul
When the doctor calls: the Quality Assurance program: CLANCY, BERNIE 32-4 May

ASCPA - QLD DIV
Queensland's largest business training expo: Brisbane, 5-9 October 1998 34-5 Sep

ASCPA - SA DIV
Good service is good business: Adelaide, 19-20 November 1998 39 Sep
The new millennium: raising the standard: National Public Sector Accountants Conference: Adelaide, 7-9 April, 1999 73 Nov, 14 Dec

ASCPA - SINGAPORE BRANCH
Asian Regional Conference: concern and optimism: Singapore, 7-8 August, 1998 27 Jul, 83 Oct

ASCPA - SMALL BUSINESS COE
Accuracy on Asia needed 81 Mar
National Council Report: May 98 82 Jul
No-fear forecasting 75 Oct
Undue credit 56 Feb

ASCPA - SUBMISSIONS
ASCPA keeps up momentum on tax reform (news) 12 Mar
Draft on standards under fire (Submission) 74 Jul
Financial reporting: IASC16: PARKER, COLIN; HOPP, ERIK 75 Mar
A framework for tax reform: the Society's view: RYAN, ANGELA 50 Aug
Priorities for budget: super, tax, e-commerce 78 Apr

ASCPA - SUPERANNUATION COE
COE head hits super charge 77 Dec
Education on super choice needed 80 Apr
Super changes to hit disabled, aged, children 73 Aug
Super choice regime draws closer: PRAGNELL, BRAD 36-7 Apr

ASCPA - SUPERANNUATION FUND
New managers for Accountants Super Fund (news) 12 Oct
Super fund shows good returns, solid member growth (news) 10 Nov

ASCPA - SURVEYS
Finding the way up: SIMPSON, KIRSTY 18-9 Feb
Many snakes, few ladders: women in the profession: O'NEILL, MARCIA 14 Feb
Small business slow on Y2K 75 Jun
Society service for members in industry and commerce: are you being served? ARMSTRONG, LISA 44-5 Dec
Survey: small business = long hours 78 Dec
Tax reform the key issues for small business: ASCPA survey 75 Sep

ASCPA - TAXATION COE
ASCPA keeps up momentum on tax reform (news) 12 Mar
Reforming business tax: finding a route: RYAN, ANGELA 20-1 Nov
Tax reform: take it easy 57 Feb

ASCPA - VIC DIV
Taking care of business: Melbourne, 26 October-13 November 1998 32-3 Sep

ASCPA - WA DIV
Giving guidance: 'mentors' in the WA PS: ROBERTSON, TONY 34-5 Oct

ASCPA - WEBTRUST TASK FORCE
The ASCPA and WebTrust: new service opportunities for the profession 78 Mar

ASCPA - WOMEN'S PARTICIPATION COMMITTEE
CPA Women's Participation Committee gains pace 77 Sep

ASFA
ASFA dictionary of super available online (news) 14 Dec
Retirement policy needs forward thinking: ASFA (news) 10 Jul
Super surcharge generates super costs: survey (news) 6 Nov
Super woman (news) 6 Feb

ASIA CURRENCY CRISIS
Accounting for currency storms: RAVLIC, TOM 16-8 Oct
Accuracy on Asia needed 81 Mar
The ASCPA in Asia: a record of achievement: CHAN, ANTONIO; DICKSON, JIM 26 Jul
Asia: dealing with the crisis 18 Jul
The IFAC view: FUJINUMA, TSUGUOKI 29 Jul

ASIC
Accounting for currency storms: RAVLIC, TOM 16-8 Oct
Advisers take note: new ASIC rules from 1 October, 1998 (news) 8 Sep
The ASCPA in Asia: a record of achievement: CHAN, ANTONIO; DICKSON, JIM 26 Jul
ASIC looks to internet policy, surveillance (news) 6 Oct
ASIC sharpens surveillance tools: MCCAHEY, JAN 24-25 Oct

Beware the 'phoenix' (news) 6 Aug
The 'bug' in the financial system: the Y2K problem in the world's markets: CAMERON, ALAN 26 Aug
Letter: 'Bug' no bear: HOLDEN, CRAIG 13 Sep
Changes resulting from the Company Law Act 1998: PARKER, COLIN; SOUKSEUN, DAEN 80-1 Sep
Changing of the guard on consumer protection: LATIMER, PAUL 48-9 Dec
Failure to disclose points to penalties: GRAU, PENNY 31 Dec
Financial complaints: ASC provides directions: FOX, JOHN 58 Jun
Legislation: PARKER, COLIN; SOUKSEUN, DAEN 79 Oct
More "professionalism" needed: ASIC (news) 6 Aug
Numbers woman for ASC (news) 14 Apr
Regulation changes start with a bang (news) 12 Apr
Regulation: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 79-81 Aug
Reporting guidance from ASIC (news) 10 Dec
Resigning as auditor: know the rules: DAY, PETER 38-9 Oct

ASSET MANAGEMENT
Expertise in PS asset management called on 76 Sep

ASSETS
Capital gains tax: time of making a contract: RICHARDS, ROBERT 70-1 Jun
CGT: the net widens further? DAVIS, BRETT 38 Jul
Extension of capital gains tax: defining an 'asset': RICHARDS, ROBERT 70-1 Jul
Looking to SGARAs: new standard for 'self-generating and regenerating assets': KEYS, ROBERT 56-8 Oct
The social security rules: taking the test: BITI, LOUISE 34-6 Dec

ASSURANCE SERVICES
Towards assurance services: redefining the audit role: CORAM, PAUL 55-7 Nov

ASX
Changes resulting from the Company Law Act 1998: PARKER, COLIN; SOUKSEUN, DAEN 80-1 Sep
Failure to disclose points to penalties: GRAU, PENNY 31 Dec

ATO
ATO and tax time: new rules, advice, determinations (news) 12 Aug
ATO extends CGT test time (news) 12 Jun
ATO sets sights on cash economy (news) 14 Jun
ATO wins access to client lists (news) 8 Dec
Bad week for ATO (news) 8 Nov
Cash register 10 Feb
DIY super: problems ahead: PRAGNELL, BRAD; KELLEHER, NOELLE 36-7 Jul
Meaning of an assessment: RICHARDS, ROBERT 72 Jun
New rebate on savings available, says tax office (news) 13 Aug
Small business, big burden (news) 10 Apr
Tax bite on 'bug' (news) 12 Feb
Tax chief looks to the future (news) 6 Mar
The tax office and client indentification: RICHARDS, ROBERT 72-3 Dec
Work-related expenses audit program: RICHARDS, ROBERT 75 Nov

AUDIT REPORTS
Audit: AUS514, AGS1036, AGS1034, AUS/AGS Omnibus 1, AUS ED67, AUS702, AUS708, AUS, ED68: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 80 Jun
Audit concerns for charities (news) 8 Aug

AUDITING STANDARDS
Audit: AUS ED69 78-80 Jul
Audit: AUS ED70, AUS710, AGS1034 82 Sep
Audit: AUS514, AGS1036, AGS1034, AUS/AGS Omnibus 1, AUS ED67, AUS702, AUS708, AUS, ED68 80 Jun
Audit: AUS702, AUS708, AGS1010 addendum, AGS1016 rev: 82-3 Dec
Audit: AUS708 82 Nov
Environmental accounting: a growing concern? WILMSHURST, TREVOR; FROST, GEOFFREY 20-3 May
International: ICANZ E82 82 Jun

AUDITORS
APRA warning to super fund auditors: COULTHARD, MURRAY; 28-30 Dec
Audit: PARKER, COLIN; HOPP, ERIK 53 Feb
Resigning as auditor: know the rules: DAY, PETER 38-9 Oct

AUDITORS-GENERAL
$3.4 bn of problems in NSW, says Auditor-General (news) 14 Dec
Called to account: contracting and responsibility: HARRIS, TONY 40-3 Dec
Independence day for the Auditor-General: WADE, MARGARET; MORPHETT, SUSAN 56-7 Mar
Len Scanlan: There is not a door in government closed to me: WHITE, BARRY 30-1 Mar
New watchdog for Queensland (news) 6 Feb
Report on Vic Audit: praise and problems (news) 10 Nov

AUSTRALIAN ACCOUNTING REVIEW
Harmonisation: more questions than answers 74 Apr, 80 Nov

AUSTRALIAN PROPERTY INSTITUTE
Changes for property body (news) 10 Oct

AWARDS
AAANZ to award outstanding practice (news) 8 Nov
Australia Day honours 82 Mar
FMAC article Award 75 Mar
Merit performance (IFAC) from Management Accounting COE 77 Dec
Queen's Birthday honours 74 Aug

B

BANK LOANS
Dealing with banks: taking advantage of competition: HEYWOOD, DERRICK 40-1 Oct

BANKING
Jeremiah Murphy: bank account no. 1: CRAIG, RUSSELL 68-9 Dec
New business software: the technological imperative: NEIGER, DAVID 64-6 Dec
Think 'outside the box' on rural closures, Society tells bank 75 Oct
Singapore plots a deregulated course: HUAT, PETER SEAH LIM 48-50 Oct

BAY, NORMAN
Company boards looking for balance 29-32 Apr

BELLAMY, SHEILA
AAS27: a survey of local government views (Survey) 46-9 May

BENCHMARKING
Benchmarking treasury: looking for standards: TREADWELL, BRADLEY J 49-51 Nov
Beware: benchmarkers at work! FORRESTER, NICK 46-7 Dec

BENNETT, CASEY
The trust business: assurance services and e-commerce 43-4 Mar

BERGLAS, ANTHONY
Spreading the risk: errors, risks and techniques in spreadsheets 42-5 Apr

BEST PRACTICES
Looking to best practice: taking a broad view: SLAMET, DINY 60-2 Sep

BIR, POONAM
E60, E61: discord on intangibles 24-6 Mar
Indian opportunities 24 Jul

BIRCH, CHARLES
Balanced scorecard points to wins for small firms 43-5 Jul

BITI, LOUISE
The social security rules: taking the test 34-6 Dec

BOSAK, EVE
Eve Bosak: ARMSTRONG, LISA (Profile) 38-9 May

BOWRAN, WENDY
Catherine Riney (Profile) 32 Aug
Don Argus (Profile) 32-3 Oct

BOXALL, PETER
The revolution in government accounting 18-20 Apr

BOYMAL, DAVID G
1998 will shape the next decade 3 Apr
Gearing up for the GST 3 Dec
Interview: New National President 18-9 May
Life-long learning: changes to CPD 3 Aug
Looking ahead: to better services 3 Sep
Merger proposal finalised 3 Jul
Merger vote proceeds 3 Oct
Merger: yes or no? 3 Nov
A new professional body? 3 May
President underlines concerns over proposed changes on standards 76 Sep
Tax reform: a special role to play; Proposed merger 3 Jun
Time of 'upheaval' in new standards 76 Aug
Vision needed for reporting: President tells Congress 76 Dec

BRADLEY, GRAHAM
Responding to rising investor power 50-2 Dec

BRIDGE, MIKE
Millennium clock ticks louder 24-6 Feb

BROWN, PHILLIP
Harmonisation: questions and issues 74 Apr

BROWNE, TREVOR
Creative recruitment: looking for the right stuff 32-3 Mar

BUDGET
Budget: good bottom line, but some traps in the details (news) 6 Jun
Monitoring the flow of funds: accrual-based management in Victoria: PAICE, RON 36-7 Oct
New barriers for DIY super: PRAGNELL, BRAD 58 Aug
Priorities for budget: super, tax, e-commerce 78 Apr

BUILDING SOCIETIES
Balanced cheques for credit unions, building societies (news) 6 Aug

BULL, MATTHEW
The Euro-quake: are you ready? 20-1 Oct

BURRITT, ROGER L
The greenhouse challenge program: new reporting methods 60-2 Nov

BUSINESS ETHICS
Codes of conduct: a framework for ethics: COLLETT, PETER 28-9 Feb
The guanxi factor: accounting ethics in China: CHANG, JOANNA 44-6 Sep
Other legislative reforms: PARKER, COLIN; SOUKSEUN, DAEN 81-2 Sep
Under-the-counter is out: 80 Mar

BUSINESS FAILURES
Beware the 'phoenix' (news) 6 Aug

BUSINESS PLANNING
New business software: the technological imperative: NEIGER, DAVID 64-6 Dec

BUSINESS PROCESS REENGINEERING
Changing business culture: information is the key: SINGH, COLIN; HART, JILL 50-2 Sep

C

CAMERON, ALAN
The 'bug' in the financial system: the Y2K problem in the world's markets 26 Aug

CAPITAL GAINS TAX
ATO extends CGT test time (news) 12 Jun
Capital gains tax: disadvantage of sharing accommodation: RICHARDS, ROBERT 72 Aug
Capital gains tax: time of making a contract: RICHARDS, ROBERT 70-1 Jun
CGT: the net widens further? DAVIS, BRETT 38 Jul
Extension of capital gains tax: defining an 'asset': RICHARDS, ROBERT; 70-1 Jul
Tax gross-up: RICHARDS, ROBERT 71-2 Jun

CAPITAL MARKET
Information needs in the Euro-zone: HEGARTY, JOHN 52 Aug

CAREER DEVELOPMENT

ASCPA career services: THOMPSON, ALLAN 30 Sep
Career planning and post-graduate education: putting the pieces together: SHELDRAKE, PETER 26-9 Sep
Career planning: which way up? ALEXANDER, TINA 22-4 Sep
Career the key for employees: survey (news) 10 Feb
The far horizon: the expatriate opportunity: HODGSON, STEVEN 34-6 Mar
Letters: Far horizons for two: Carolyn Pittorino 15 May
PS career opportunities: 'bean counters' no more: HAZELL, ANNE 25 Sep

CARTER, CATHERINE
Scope for improvement: financial management in WA public sector (survey): NEILSON, MARK 35-7 Jun
Towards compliance: the Government Role 25 Aug

CHAN, ANTONIO
The ASCPA in Asia: a record of achievement 26 Jul

CHANDRAMOULI, RAM
New software: making it work 32-4 Jun

CHANG, JOANNA
The guanxi factor: accounting ethics in China 44-6 Sep

CHARITIES
Audit concerns for charities (news) 8 Aug

CHATMAN, KERRY
See ASCPA - CPA ONLINE

CHIEF EXECUTIVE OFFICERS
CEOs overpaid and secretive, says shareholder survey (news) 6 Dec
Salaries: chief execs down, senior managers up (news) 10 Aug

CHIEF FINANCIAL OFFICERS
AAS27: a survey of local government views (Survey): ROWLES, TOM; HUTTON, BARRY; BELLAMY, SHEILA 46-9 May
CFOs to become PS agency drivers: PEACHY, JENNY 35-7 Feb
CFOs: front and centre: HEYWOOD, DERRICK 19 Dec
Job pressure for finance sector executives continues (news) 13 Dec
Professional requirements introduced for NSW PS (news) 8 Oct

CHURCHILL, MICHAEL
Raising equity: knowing the traps 54-5 Jun

CLANCY, BERNIE
When the doctor calls: the Quality Assurance program 32-4 May

CLAYTON, KERRIE
Business angels: offering help to small businesses 58-9 Dec
Initiatives from Government for SMEs: franchising, business entry, e-commerce 42-3 Sep
Women's work: success in small business 36-9 Nov

CLEMENT, JANE
Energy performance contracting: opportunities for savings 56-7 Sep

COLLECTIVE INVESTMENT SCHEMES
The Managed Investment Act: signalling a new regulatory era: PRAGNELL, BRAD 54-5 Oct
Regulation: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 81 Jun

COLLETT, PETER
Codes of conduct: a framework for ethics 28-9 Feb

COLLIER, BERNA
Debt guarantees and relief 63 Dec
Late charges 40-1 May

COMMUNICATION
Investor relations: a new focus (Survey) 48-9 Jul

COMPANY DIRECTORS
Accounting for the 'bug': rules to know: TATE, CHRIS; JOHNS, DAVID; SOUKSEUN, DAEN 40-2 Jun
Company boards looking for balance: BAY, NORMAN; PETIT, CAROLINE 29-32 Apr
CPA women for government boards (news) 8 Aug
Directors' liability and debt repayment: MCINTOSH, LACHLAN 34-5 Nov
Falling off the shelf: debts and directors: TAYLOR, JAMES 58-9 Mar
Responding to rising investor power: BRADLEY, GRAHAM 50-2 Dec

COMPANY LAW
Changes resulting from the Company Law Act 1998: PARKER, COLIN; SOUKSEUN, DAEN 80-1 Sep
New rules, new roles: the Company Law Review Act: HEELEY, CATHY 40-1 Sep

COMPANY SECRETARIES
New course for company secretaries (news) 8 Nov

COMPETITIVE TENDERING
Called to account: contracting and responsibility: HARRIS, TONY 40-3 Dec

COMPUTER SOFTWARE
See also ACCOUNTING SOFTWARE
Software for '98: what's new, what's coming: NEIGER, DAVID; RICH, ANNA 32-4 Feb

CONGRESSES & CONVENTIONS
Conferences: London calling: May (news) 8 May

CONSOLIDATIONS
Benefits of the 'bug'? REIMAN, CORRIE 46-7 Oct

CONSUMER PROTECTION
Changing of the guard on consumer protection: LATIMER, PAUL 48-9 Dec

COOPER, GORDON
Paying the repair bills: what costs are deductible 30 Aug

COPYRIGHT
Databases and copyright: who owns what? HARRICK, MARK 61-2 Jul

CORAM, PAUL
Towards assurance services: redefining the audit role 55-7 Nov

CORPORATE CULTURE
Changing business culture: information is the key: SINGH, COLIN; HART, JILL 50-2 Sep

CORPORATE GOVERNANCE
Responding to rising investor power: BRADLEY, GRAHAM 50-2 Dec

CORPORATE LAW ECONOMIC REFORM
The AARF: a clear future needed: ADDISON, PAT; LEO, K J 45-7 Nov
CLERP VI (news) 11 Feb
Draft on standards under fire (Submission) 4 Jul
Legislation: PARKER, COLIN; SOUKSEUN, DAEN 81 Nov
Legislative reform: PARKER, COLIN; HOPP, ERIK SOUKSEUN, DAEN 80 Jul
Legislative review: Corporate Law Economic Reform Program: PARKER, COLIN; HOPP, ERIK 52 Feb
Looking closely at CLERP: ADDISON, PAT; HOGGETT, JOHN 33-4 Apr
President underlines concerns over proposed changes on standards 76 Sep
Regulation: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 81 Jun
The standards agenda for 1999: debate aplenty: RAVLIC, TOM 37-9 Dec

CORRIGAN, JOHN
Assessing costs and benefits: what role to play? 24-6 May
Performance measurement: knowing the dynamics 30-1 Oct
Productivity accounting: measuring for competitive advantage 52-4 Apr
The renaissance of management accounting: new initiatives from different perspectives 59-60 Jul

CORTESE, DENIS
ASCPA ICAA merger mooted (news) 11 Apr
Change the only certainty 3 Mar
Making progress 3 Feb

COULTHARD, MURRAY
APRA warning to super fund auditors 28-30 Dec

CRAIG, RUSSELL
The first Australian "accountant": more colour than honesty 68-9 Oct
Jeremiah Murphy: bank account no. 1 68-9 Dec
Michael Hayes: colonial "accomptant" 68-9 Nov

CREDIT UNIONS
Balanced cheques for credit unions, building societies (news) 6 Aug

CUSTOMER SERVICE
Customer surveys: asking the right questions: THOMAS, RICHARD 46-7 Apr

D

DAVIES, SUSAN
CPA Vision 2020: Member services for the future 16-7 May

DAVIS, BRETT
CGT: the net widens further? 38 Jul

DAY, PETER
Resigning as auditor: know the rules 38-9 Oct

DE CONSTANTIN, JEREMY
Persuasive leadership: looking beyond the numbers 51-2 Jun

DEBT
Directors' liability and debt repayment: MCINTOSH, LACHLAN 34-5 Nov
Falling off the shelf: debts and directors: TAYLOR, JAMES 58-9 Mar
Section 108: debt forgiveness: RICHARDS, ROBERT 68-9 May

DEBTOR & CREDITOR
Late charges: COLLIER, BERNA 40-1 May
Part 5.3A: credit where it's due: SOLLY, JANE 30-1 Feb
Section 108: debt forgiveness: RICHARDS, ROBERT 68-9 May

DEPRECIATION
Beware of relying on tax office practice: RICHARDS, ROBERT 70 Aug
Depreciating infrastructure: which way to go? SING, JOHN 56-8 Jul

DICKSON, JIM
The ASCPA in Asia: a record of achievement 26 Jul

DISCLOSURE
Failure to disclose points to penalties: GRAU, PENNY 31 Dec
Franchising code: opportunities for advisers: APPELBOOM, LIONEL 60-2 Dec

DISCRIMINATION
Sex discrimination cases: big dollars demand senior involvement: JACKSON, ROBERT 51-3 Oct

DISPUTE RESOLUTION
New course on arbitration to be offered nationally (news) 11 Dec

DIVIDENDS
Consolidated press holdings: RICHARDS, ROBERT 73-5 Dec

DIVORCE
Divorce turned into a 'minefield' by tax laws, says specialist 79 Dec
Unscrambling the nest eggs: reforming super upon divorce: PRAGNELL, BRAD 56 Jun

DOIG, LINDSAY
Promoting e-commerce: Victorian initiatives 26-7 Nov

DRUM, PAUL
Small businesses and retirement planning: using division 17B 42-4 Oct
Tax planning with companies: taking care 48-50 Apr
Tax planning: keep it simple 50-2 Mar
Trusts: changing the rules 22-3 Nov

E

ELECTRIC UTILITIES
Electricity contracts: counting the cost: TODESCO, DON 48 Nov
Energy performance contracting: opportunities for savings: CLEMENT, JANE 56-7 Sep

ELECTRONIC COMMERCE
The ASCPA and WebTrust: new service opportunities for the profession 78 Mar
Casting the net 81 Mar
E-commerce first for CPAs: CHATMAN, KERRY 64 Jun

E-commerce revolution for CPA store (news) 10 Jun
E-payment of NSW land tax (news) 8 Dec
E-payment of payroll tax introduced for NSW 10 Oct
Gottliebsen to head new e-business network (news) 10 Oct
Initiatives from Government for SMEs: franchising, business entry, e-commerce: CLAYTON, KERRIE 42-3 Sep
Promoting e-commerce: Victorian initiatives: DOIG, LINDSAY 26-7 Nov
The trust business: assurance services and e-commerce: SLYPH, JIM; BENNETT, CASEY 43-4 Mar
Watching the web: avoiding e-fraud: JOHNS, DAVID 40-2 Mar
WebTrust: assurance and e-commerce: MUYSKEN, JAN 56 Aug

ELLIOTT REPORT
Towards assurance services: redefining the audit role: CORAM, PAUL 55-7 Nov

EMPLOYEE RECRUITING
ASCPA career services: THOMPSON, ALLAN 30 Sep
Creative recruitment: looking for the right stuff: BROWNE, TREVOR 32-3 Mar
On-line jobs service launched 79 Apr

EMPLOYEE RELOCATION
The far horizon: the expatriate opportunity: HODGSON, STEVEN 34-6 Mar
Letters: Far horizons for two: Carolyn Pittorino 15 May

ENGLISH, KRISTIE
See ASCPA - CPA ONLINE

ENGLISH, LINDA
Harmonisation: more questions than answers 80 Nov

ENVIRONMENTAL ACCOUNTING
Assessing costs and benefits: what role to play? CORRIGAN, JOHN 24-6 May
Environmental accounting: a growing concern? WILMSHURST, TREVOR; FROST, GEOFFREY R 20-3 May

ENVIRONMENTAL AUDITING
Environmental accounting: a growing concern? WILMSHURST, TREVOR; FROST, GEOFFREY R 20-3 May

ENVIRONMENTAL REPORTING
Environmental liabilities: is a standard needed? WOOD, DOROTHY 53-5 Dec
The greenhouse challenge program: new reporting methods: BURRITT, ROGER L 60-2 Nov
Reporting guidance from ASIC (news) 10 Dec
Social reporting: nice idea, but...: SHIRAZ, ABU 58-9 Nov

ESTATE PLANNING
Estate planning: new issues: QUAY, WENDY 42-4 May

ETHICS
Codes of conduct: a framework for ethics: COLLETT, PETER 28-9 Feb

ETHICAL INVESTMENTS
Green investing: a growing concern? HOLLINGWORTH, SARAH 28-30 May

EURO
Computing currency upheavals: KENT, ANDREW 44 Feb
The Euro-quake: are you ready? BULL, MATTHEW 20-1 Oct
Information needs in the Euro-zone: HEGARTY, JOHN 52 Aug

EVANS, AARON
Unconscionable conduct: a new legislative framework 32-3 Nov

EXECUTIVES
Retrenchment can be a good career move: Survey (news) 16 Jul
Salaries: chief execs down, senior managers up (news) 10 Aug

F

FARNHAM, CHRIS
Loh Hoon Sun (Profile) 30 Nov

FINANCE
Singapore plots a deregulated course: HUAT, PETER SEAH LIM 48-50 Oct

FINANCIAL INSTRUMENTS
Changing of the guard on consumer protection: LATIMER, PAUL 48-9 Dec
Legislative reform: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 80 Jul
The rules on currency reporting: PARKER, COLIN 19 Oct
The standards agenda for 1999: debate aplenty: RAVLIC, TOM 37-9 Dec
Urgent Issues Group: AARF. UIG Abstracts: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 79-80 Jun

FINANCIAL PLANNERS
Complaints scheme extends reach: ARENDSEN, NICOLE 42 Aug

FINANCIAL REPORTING
Accounting for currency storms: RAVLIC, TOM 16-8 Oct
ASIC sharpens surveillance tools: MCCAHEY, JAN 24-5 Oct
Environmental liabilities: is a standard needed? WOOD, DOROTHY 53-5 Dec
The greenhouse challenge program: new reporting methods: BURRITT, ROGER L 60-2 Nov
Indian opportunities: BIR, POONAM 24 Jul
Information needs in the Euro-zone: HEGARTY, JOHN 52 Aug
M D & A needed for whole picture 77 May
Reporting guidance from ASIC (news) 10 Dec
Rules, standards, and views: 1997/98 in review: PARKER, COLIN 32 Jul
The rules on currency reporting: PARKER, COLIN 19 Oct
Social reporting: nice idea, but...: SHIRAZ, ABU 58-9 Nov
Vision needed for reporting: President tells Congress 76 Dec

FINANCIAL SERVICES INDUSTRY
Complaints scheme extends reach: ARENDSEN, NICOLE 42 Aug
Financial complaints: ASC provides directions: FOX, JOHN 58 Jun
Singapore plots a deregulated course: HUAT, PETER SEAH LIM 48-50 Oct

FINANCIAL STATEMENTS
Concise reporting arrives: but problems remain:

RAVLIC, TOM 40-1 Nov
Financial Reporting: PARKER, COLIN; HOPP, ERIK SOUKSEUN, DAEN 79-80 Jun
International: ICANZ ED82: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 82 Jun
M D & A needed for whole picture 77 May

FOREIGN EXCHANGE
Accounting for currency storms: RAVLIC, TOM 16-8 Oct
Computing currency upheavals: KENT, ANDREW 44 Feb
Legislative reform: PARKER, COLIN; HOPP, ERIK SOUKSEUN, DAEN 80 Jul
The rules on currency reporting: PARKER, COLIN 19 Oct

FORRESTER, NICK
Beware: benchmarkers at work! 46-7 Dec

FOX, JOHN
Financial complaints: ASC provides directions 58 Jun

FRANCHISES
Franchising code: opportunities for advisers: APPELBOOM, LIONEL 60-2 Dec
Initiatives from Government for SMEs: franchising, business entry, e-commerce: CLAYTON, KERRIE 42-3 Sep
New assistance for franchisees (news) 8 Oct

FRASER, JAN
From strength to strength 74 Sep

FRINGE BENEFITS TAX
FBT and the meaning of entertainment: RICHARDS, ROBERT 71-2 Oct

FROST, GEOFFREY
Environmental accounting: a growing concern? 20-3 May

FUJINUMA, TSUGUOKI
The IFAC view 29 Jul

FUND RAISING
Raising equity: knowing the traps: CHURCHILL, MICHAEL 54-5 Jun
Show me the money: getting ready for investment: POSADAS, HARRY 53-4 Mar

G

GOODWILL
E60, E61: discord on intangibles: BIR, POONAM 24-6 Mar
Goodwill and taxi licences: RICHARDS, ROBERT 71 Aug

GOTTLIEBSEN, ROBERT
Gottliebsen to head new e-business (news) 10 Oct
The profession in 2018: looking to the long term 17-8 Dec

GOVERNMENT ACCOUNTING
Depreciating infrastructure: which way to go? SING, JOHN 56-8 Jul
Honest Labor? (news) 10 Mar
Improving performance: accrual accounting points the way ahead: WEBSTER, ALLAN 24-6 Apr
Lecture on government accounting published 76 Jul
Monitoring the flow of funds: accrual-based management in Victoria: PAICE, RON 36-7 Oct
Public sector accounting: developing new standards: MORPHETT, SUSAN 22-3 Apr
The revolution in government accounting: BOXALL, PETER 18-20 Apr
Scope for improvement: financial management in WA public sector (Survey): NEILSON, MARK 35-7 Jun

GOVERNMENT BUSINESS ENTERPRISES
Expertise in PS asset management called on 76 Sep
Looking to best practice: taking a broad view: SLAMET, DINY 60-2 Sep
Promoting e-commerce: Victorian initiatives: DOIG, LINDSAY 26-7 Nov

GOVERNMENT REPORTING
Financial reporting: AAS29, AAS31, AARF AB2, AAS ED87: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 77 Aug
Looking to best practice: taking a broad view: SLAMET, DINY 60-2 Sep
Monitoring the flow of funds: accrual-based management in Victoria: PAICE, RON 36-7 Oct
Scope for improvement: financial management in WA public sector (Survey): NEILSON, MARK 35-7 Jun

GRAU, PENNY
Failure to disclose points to penalties 31 Dec

GRAVES, CHRIS
Throughput accounting: a revolution in the making? 36-8 Aug

GRISS, CHARLES
From the Executive Director (news) 6 Dec
New Executive Director appointed 74 Oct

GST
A framework for tax reform: the Society's view: RYAN, ANGELA 50 Aug
Ads for 'pre-GST sales' just a scam, says ASCPA 77 Nov
Delays over GST will hit retailers 78 Dec
Gearing up for the GST: BOYMAL, DAVID G 3 Dec
Making progress: CORTESE, DENIS 3 Feb
The reform road: legislating the GST: PARKER, DEREK 16-8 Nov
Tax package wins cautious support from Society (news) 6 Sep
Tax: mapping reform route: RYAN, ANGELA 48-50 Jun

GUARANTEES
Debt guarantees and relief: COLLIER, BERNA 63 Dec

GURD, BRUCE
Throughput accounting: a revolution in the making? 36-8 Aug

H

HARRICK, MARK
Databases and copyright: who owns what? 61-2 Jul

HARRIS, TONY
Called to account: contracting and responsibility 40-3 Dec

HARRISON, INGRID
Colin Jackson: "Accounting provides enormous opportunities and a breadth of experience" 38-9 Jun

HART, JILL
Changing business culture: information is the key 50-2 Sep

HAYES, GREG
Small business, big problems: and no room for complacency 28 Aug

HAZELL, ANNE
PS career opportunities: 'bean counters' no more 25 Sep

HEDGING
Urgent Issues Group: AARF. UIG Abstracts: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 79-80 Jun

HEELEY, CATHY
New rules, new roles: the Company Law Review Act 40-1 Sep

HEGARTY, JOHN
Information needs in the Euro-zone 52 Aug

HEYWOOD, DERRICK
CFOs: front and centre 19 Dec
Dealing with banks: taking advantage of competition 40-1 Oct
Outsourcing treasury: making it work 34 Aug

HO, SIMON
Hong Kong: coping with the demands of dynamism 22 Jul

HOARE, PETER
Spreading the risk: errors, risks and techniques in spreadsheets 42-5 Apr

HODGSON, HELEN
Helen Hodgson: ROBERTSON, TONY (Profile) 56-7 Dec

HODGSON, STEVEN
The far horizon: the expatriate opportunity 34-6 Mar

HOGGETT, JOHN
Looking closely at CLERP 33-4 Apr

HOLLINGSWORTH, KEVIN
Industry and Commerce Committee look to future of diversity 45 Dec

HOLLINGWORTH, SARAH
Green investing: a growing concern? 28-30 May

HOPP, ERIK
See ASCPA - CPA PROFESSIONAL UPDATE

HOSPITALS
Changing business culture: information is the key: SINGH, COLIN; HART, JILL 50-2 Sep

HUAT, PETER SEAH LIM
Singapore plots a deregulated course 48-50 Oct

HUSSEY, PAMELA
Pamela Hussey: TATT, GILLIAN (Profile) 56-7 Apr

HUTTON, BARRY
AAS27: a survey of local government views (survey) 46-9 May

I

IASC
E60, E61: discord on intangibles: BIR, POONAM 24-6 Mar
Financial reporting: AAS15, AASB1004 rev, SAC4; AAS10, AASB1010, IASC16, AASB 1029, IASC34, AAS ED83, AAS33, AASB1033 78 Jul
Financial reporting: AAS2, AASB1019, IASC2, AAS15, AASB1004, AAS ED82, IASC17, AAS17, AASB1008, AASB1034, IASC1, AAS10, AASB1010, IASC16, AAS ED83, IASC19, AASB30, AASB1028 79 May
Financial reporting: AAS ED89, AAS6, AASB1001, IASC1, SAC4, AAS ED83 75-6 Apr
Financial Reporting: AAS ED90, AAS16, AASB1005, AAS ED91, AASB1034, IASC1, AASB1033, AAS33 79-80 Jun
Financial reporting: AAS ED93, AAS ED94, AAS1, AASB1018, IASC8, AAS6, AASB1001, AAS ED87, IASC12, AAS3, AASB1020, IASC12 79 Sep
Financial reporting: AAS34, AASB1035, IASC23, AAS11, AASB1009, IASC11, AAS ED86, AAS ED88, AAS ED87, AAS3, AASB1020, IASC12 50-1 Feb
Financial reporting: AASB1016A, AAS6, AASB1001, AAS17, AASB1008, AAS ED95, IASC35, AAS ED96, IASC34, AAS ED97, AAS30, AASB1028, AAS ED98, AAS33, AASB1033 80 Dec
Financial reporting: IASC16: 75 Mar
IAS38: how tangible is the intangible standard? PARKER, COLIN; SOUKSEUN, DAEN; 32-3 Dec
International: IASC36, IASC35, IASC ED62 80 Aug
International: IASC17 rev, IASC SIC1, IASC SIC2, IASC SIC3, IASC SICD4, IASC SICD5, IASC SICD6, IASC SICD7 53 Feb
International: IASC19, IASC34, IASC SIC4 - SIC7, IASC SICD8 - SICD11, IAPC ISA530 76-8 Mar
International: IASC19, IASC34 80-1 May
International: IASC22 rev, IASC38, IASC16 rev, IASC28 rev, IASC31 rev 83 Dec
International: IASC37, IASC38, IASC E50, IASC E60, IASC9, IFAC IPSAS E1-E5, IASC22 rev, IASC16 rev, IASC28 rev, IASC31 rev 83 Nov
International: IASC SIC8, IASC SIC9, IASC SIC10, IASC SIC11, IFAC IEG11, ICANZ E83, ICANZ E84, ICANZ SSAP8 79 Sep
International: IASC17 rev, IASC SIC1, IASC SIC2, IASC SIC3, IASC SICD4, IASC SICD5, IASC SICD6, IASC SICD7 3 Feb
'Options' approach rejected: IASC 19 74 May
Standard-setting in 2018: SPENCER, KEN 22-3 Dec
Urgent Issues Group: AAS14, AASB1016, AAS2, AASB1019, IASC SIC1, AAS ED84, AAS21, AASB1015 81 Nov
Urgent Issues Group: AAS30, AASB1028, AAS14, AASB1016, IASC SIC: 77-8 Aug

ICAA
See also ASCPA - MERGERS
Towards a new era insert (9 p) Jul

ICANZ
International: ICANZ ED82: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 82 Jun

ICPAS
Benefits for working visitors to Singapore 75 Jun

IFAC
International: PARKER, COLIN; SOUKSEUN, DAEN; 81 Oct
International:, IFAC IPSAS E1- E5: PARKER, COLIN; SOUKSEUN, DAEN; 83 Nov
IT committee head re-appointed (news) 8 May
Public sector accounting: developing new standards: MORPHETT, SUSAN 22-3 Apr
The renaissance of management accounting: new initiatives from different perspectives: CORRIGAN, JOHN 59-60 Jul

IIA
Auditor credit agreement 74 May

INDONESIAN INSTITUTE OF ACCOUNTANTS
Australia/Indonesia co-operation (news) 8 Dec

INFORMATION TECHNOLOGY
Computing currency upheavals: KENT, ANDREW 44 Feb
CPA technology solutions: exclusive discounts for members: TATT, GILLIAN 63 Jul
CPA technology solutions: first for members: TATT, GILLIAN 65 May
CPA technology solutions: what's new in store? TATT, GILLIAN 63 Aug
Domain names: addressing the issue: THOMPSON, ALLAN 62-3 Oct
Investing in IT: finding the best match: SHERMAN, LINDSAY 52-4 Nov
IT risks ignored too often (news) 10 Jul
New business software: the technological imperative: NEIGER, DAVID 64-6 Dec
Technology and knowledge: the future path: THOMPSON, ALLAN 20-1 Dec

INSOLVENCY
Falling off the shelf: debts and directors: TAYLOR, JAMES 58-9 Mar
The way ahead for voluntary administrations: MCDONALD, GEOFF 54-5 Sep

INSURANCE
New insurance products: PETTERSEN, NOEL 60 Aug

INTANGIBLE ASSETS
E60, E61: discord on intangibles: BIR, POONAM 24-6 Mar
IAS38: how tangible is the intangible standard? PARKER, COLIN; SOUKSEUN, DAEN 32-3 Dec

INTELLECTUAL CAPITAL
IC and the ASCPA: seeking competitive advantage: MOLYNEUX, ANNE E 27-8 Jun
Intellectual capital: thinking ahead: SVEIBY, KARL ERIK 18-22 Jun
Towards IC reporting: developing new measures: PARKER, DEREK 24-5 Jun

INTERNAL CONTROL
Audit: AUS514, AGS1036, AGS1034, AUS/AGS Omnibus 1, AUS ED67, AUS702, AUS708, AAS8 AASB1002, AUS ED68: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 80 Jun

INTERNET
ASIC looks to Internet policy, surveillance (news) 6-Oct
Creative recruitment: looking for the right stuff: BROWNE, TREVOR 32-3 Mar
Domain names: addressing the issue: THOMPSON, ALLAN 62-3 Oct
Light at the end of the Web: engines for better searching: JOHNS, DAVID 46-7 Jun
Watching the web: avoiding e-fraud: JOHNS, DAVID 40-2 Mar
WebTrust: assurance and e-commerce: MUYSKEN, JAN 56 Aug

INTERVIEWS
Alice Williams: RICE, MICHELLE 58-9 Sep
Catherine Riney: BOWRAN, WENDY 32 Aug
Colin Jackson: "Accounting provides enormous opportunities and a breadth of experience": HARRISON, INGRID 38-9 Jun
Don Argus: BOWRAN, WENDY 32-3 Oct
Eve Bosak: ARMSTRONG, LISA 38-9 May
Helen Hodgson: ROBERTSON, TONY 56-7 Dec
Interview: New National President: David Boymal 18-9 May
Len Scanlan: There is not a door in government closed to me: WHITE, BARRY 30-1 Mar
Loh Hoon Sun: FARNHAM, CHRIS 30 Nov
Mike Quinn: TAYLOR, KEVIN 28-9 Nov
Noelle Kelleher: "You need to see how it all fits together to be as good as you can be": RICE, MICHELLE; 54-5 Jul
Pamela Hussey: TATT, GILLIAN 56-7 Apr

INVESTMENTS
ATO should move quickly on 'product rulings', says Society 75 Sep
Green investing: a growing concern? HOLLINGWORTH, SARAH 28-30 May
Tax-driven investments: what to look for: NORTH, RODNEY 47 Aug

ISC
Fund management is better: ISC (news) 6 May
ISC begins 'bug' hunt (news) 10 Mar
ISC video on super fraud (news) 16 Jul
Super fraud prevention (news) 6 Feb

ISKRA, VESNA
Tax planning with trusts: still useful? 35 May

J

JACKSON, COLIN
Colin Jackson: Accounting provides enormous opportunities and a breadth of experience: HARRISON, INGRID (Profile) 38-9 Jun

JACKSON, ROBERT
Sex discrimination cases: big dollars demand senior involvement 51-3 Oct

JOHNS, DAVID
Accounting for the 'bug': rules to know 40-2 Jun
Light at the end of the Web: engines for better searching 46-7 Jun
Watching the web: avoiding e-fraud 40-2 Mar

JOINT VENTURES
Tax planning: joint ventures: TATE, CHRIS 62-3 Jun

K

KECK, SUSAN
CPD changes: the knowledge road ahead 16-8 Sep

KELLEHER, NOELLE
DIY super: problems ahead 36-7 Jul
Noelle Kelleher: You need to see how it all fits together to be as good as you can be: RICE, MICHELLE (Profile) 54-5 Jul

KENDALL, KEITH
Just-in-time not so timely: an Australian perspective 39-41 Aug

KENT, ANDREW
Computing currency upheavals 44 Feb

KEYS, ROBERT
ED87: taxing questions 37-9 Mar
Looking to SGARAs: new standard for 'self-generating and regenerating assets' 56-8 Oct

KNOWLEDGE MANAGEMENT
IC and the ASCPA: seeking competitive advantage: MOLYNEUX, ANNE E 27-8 Jun
Intellectual capital: thinking ahead: SVEIBY, KARL ERIK 18-22 Jun
Towards IC reporting: developing new measures: PARKER, DEREK 24-5 Jun

L

LATIMER, PAUL
Changing of the guard on consumer protection 48-9 Dec

LEASES
Assessability of lease incentives: RICHARDS, ROBERT 72 Apr
Private rulings and hire-purchase: RICHARDS, ROBERT 70-2 May

LEO, K J
The AARF: a clear future needed 45-7 Nov

LETTERS
'Bug' no bear: Craig Holden 13 Sep
The 'bug': can you risk it?: Col Choat 12 Nov
Far horizons for two: Carolyn Pittorino 15 May
Food for thought on GST: Peter Bath 12 Nov
GST and Society support: Sydney F. Birchall 15 Dec
Reply by Angela Ryan 15 Dec
Merger: the wrong question? Bill Richardson 12 Sep
Reply by Anne Molyneux 12 Sep
No part for part-time? Mary McNicoll 15 May
Poor finance for professionals in local government: J Forsayth 12 Nov
Recognition and membership: Ian Daniels 14 Aug

LOANS
One-off payments: RICHARDS, ROBERT 71 Mar
Supplement loans: ATO looks to repayments: RICHARDS, GREG 53 Jul

LOCAL GOVERNMENT ACCOUNTING
AAS27: a survey of local government views (Survey): ROWLES, TOM; HUTTON, BARRY; BELLAMY, SHEILA 46-9 May
New software: making it work: CHANDRAMOULI, RAM 32-4 Jun

M

MANAGED INVESTMENT FUNDS
The Managed Investment Act: signalling a new regulatory era: PRAGNELL, BRAD 54-5 Oct

MANAGEMENT
Managing or muddling? MEE, JULIE-ANNE 58-9 Apr

MANAGEMENT ACCOUNTING
See also ACTIVITY BASED COSTING
Assessing costs and benefits: what role to play? CORRIGAN, JOHN 24-6 May
Management accounting: where to next? SHARMA, ROBERT 24-5 Dec
The renaissance of management accounting: new initiatives from different perspectives: CORRIGAN, JOHN 59-60 Jul

MANUFACTURES
Just-in-time not so timely: an Australian perspective: KENDALL, KEITH; STEEN, ADAM 39-41 Aug
Reporting quality costs: improvement needed: WHELDON, BRETT; ROSS, PHILIP 54-6 May

McCAHEY, JAN
ASIC sharpens surveillance tools 24-5 Oct

McDONALD, GEOFF
The way ahead for voluntary administrations 54-5 Sep

McINTOSH, LACHLAN
Directors' liability and debt repayment 34-5 Nov

McKENNA, MICHAEL
A marriage of accountants: Reply to article by Deborah Light, editor Australian Financial Review 21 Sep
McKenna moves on (news) 10 Sep

MEE, JULIE-ANNE
Managing or muddling? 58-9 Apr

MEETINGS
Changes resulting from the Company Law Act 1998: PARKER, COLIN; SOUKSEUN, DAEN; 80-1 Sep
The meetings meter: WHITE, CHRIS 50-3 May

MENTORS
Giving guidance: 'mentors' in the WA PS: ROBERTSON, TONY 34-5 Oct

MOLYNEUX, ANNE
IC and the ASCPA: seeking competitive advantage 27-8 Jun
Reply to merger letter 12 Sep

MOORE, SHARON
Closing the gender gap 20-1 Feb

MORPHETT, SUSAN
Independence day for the Auditor-General 56-7 Mar
Public sector accounting: developing new standards 22-3 Apr

MOTOR VEHICLE
Fleet management: focus on the bottom line: TUCKEY, BILL 42 Jul

MUYSKEN, JAN
WebTrust: assurance and e-commerce 56 Aug

N

NEIGER, DAVID
The bug's bite gets bigger 43-5 Jun
500 days to go: and then the 'bug' bites 22 Aug
New business software: the technological imperative 64-6 Dec
Software for '98: what's new, what's coming 32-4 Feb

NEILSON, MARK
Scope for improvement: financial management in WA public sector (Survey) 35-7 Jun

NG, ENG JUAN
Singapore standards 42-4 Nov

NON-PROFIT
Financial reporting: AAS ED93, AAS ED94, AAS1, AASB1018, IASC8, AAS6, AASB1001, AAS ED87, IASC12, AAS3, AASB1020, IASC12: PARKER, COLIN; SOUKSEUN, DAEN 79 Sep
Non-profit prophets: strategy in non-commercial organisations PARKER, LEE 50-2 Jul

NORTH, RODNEY
Tax-driven investments: what to look for 47 Aug

O

OLD AGE PENSIONS
The income stream puzzle: SHIRLAW, ROSLYN 38-40 Apr

O'NEILL, MARCIA
Many snakes, few ladders: women in the profession 14 Feb

OUTSOURCING
Just-in-time not so timely: an Australian perspective: KENDALL, KEITH; STEEN, ADAM 39-41 Aug
Outsourcing treasury: making it work: HEYWOOD, DERRICK 34 Aug

P

PAICE, RON
Monitoring the flow of funds: accrual-based management in Victoria 36-7 Oct

PARKER, COLIN
See also ASCPA - CPA PROFESSIONAL UPDATE
IAS38: how tangible is the intangible standard? 32-3 Dec
The rules on currency reporting 19 Oct
Rules, standards and views: 1997/98 in review 32 Jul
Staying in key: the impact on practice 27-8 Mar

PARKER, DEREK
The reform road: legislating the GST 16-8 Nov
Towards IC reporting: developing new measures 24-5 Jun

PARKER, LEE
Non-profit prophets: strategy in non-commercial organisations 50-2 Jul

PARSONS, JOHN
Productivity accounting: measuring for competitive advantage 52-4 Apr

PARTNERSHIP
Tax office rulings: retirement from a partnership: RICHARDS, ROBERT 70 Oct
Tax planning: joint ventures: TATE, CHRIS 62-3 Jun
Tax planning: keep it simple: TATE, CHRIS; DRUM, PAUL 50-2 Mar

PAYROLL MANAGEMENT
Beware: benchmarkers at work! FORRESTER, NICK 46-7 Dec

PAYROLL TAX
Deductibility of payroll tax: RICHARDS, ROBERT 74 Nov
Defining employees and contractors: RICHARDS, ROBERT 40 Feb
E-payment of payroll tax introduced for NSW 10 Oct

PEACHY, JENNY
CFOs to become PS agency drivers 35-7 Feb

PERFORMANCE AUDITING
Audit: AUS ED69: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 78-80 Jul

PERFORMANCE MEASUREMENT
Balanced scorecard points to wins for small firms: BIRCH, CHARLES 43-5 Jul
Performance measurement: knowing the dynamics: CORRIGAN, JOHN 30-1 Oct
Persuasive leadership: looking beyond the numbers: DE CONSTANTIN, JEREMY 51-2 Jun

PERSONNEL MANAGEMENT
Persuasive leadership: looking beyond the numbers: DECONSTANTIN, JEREMY 51-2 Jun

PETIT, CAROLINE
Company boards looking for balance 29-32 Apr

PETTERSEN, NOEL
New insurance products 60 Aug

PNGIA
Serving the public needs: 19-20 November, 1998 62 Aug

POMERENKE, ADAM
Expert opinion exposed 44 Aug

PORTER, BRUCE
Staying in key: the impact on practice 27-8 Mar

POSADAS, HARRY
Show me the money: getting ready for investment 53-4 Mar

PRAGNELL, BRAD
DIY super: problems ahead 36-7 Jul
The Managed Investment Act: signalling a new regulatory era 54-5 Oct
New barriers for DIY super 58 Aug
Small businesses and retirement planning: using division 17B 42-4 Oct
Super choice regime draws closer 36-7 Apr
Unscrambling the nest eggs: reforming super upon divorce 56 Jun

PROFESSIONAL ETHICS
The guanxi factor: accounting ethics in China: CHANG, JOANNA 44-6 Sep

PROFESSIONS
More "professionalism" needed: ASIC (news) 6 Aug

PROFILE
Alice Williams: RICE, MICHELLE 58-9 Sep
Catherine Riney: BOWRAN, WENDY 32 Aug
Colin Jackson: "Accounting provides enormous opportunities and a breadth of experience": HARRISON, INGRID 38-9 Jun
Don Argus: BOWRAN, WENDY 32-3 Oct
Eve Bosak: ARMSTRONG, LISA 38-9 May
Helen Hodgson: ROBERTSON, TONY 56-7 Dec
Len Scanlan: There is not a door in government closed to me: WHITE, BARRY 30-1 Mar
Loh Hoon Sun: FARNHAM, CHRIS 30 Nov
Mike Quinn: TAYLOR, KEVIN 28-9 Nov
Noelle Kelleher:" You need to see how it all fits together to be as good as you can be": RICE, MICHELLE 54-5 Jul
Pamela Hussey: TATT, GILLIAN 56-7 Apr

PROSPECTUSES
ASC, IFSA on fundraising: Simple might be best (news) 6 Jul
Other legislative reforms: PARKER, COLIN; SOUKSEUN, DAEN 81-2 Sep

PUBLIC CONTRACTS
Called to account: contracting and responsibility: HARRIS, TONY 40-3 Dec

PUBLIC SECTOR
Also see GOVERNMENT
CFOs to become PS agency drivers: PEACHY, JENNY 35-7 Feb
Professional requirements introduced for NSW PS (news) 8 Oct
PS professionalism 55 Feb

Q

QUALITY ASSURANCE
When the doctor calls: the Quality Assurance program: CLANCY, BERNIE 32-4 May

QUAY, WENDY
Estate planning: new issues 42-4 May

QUINN, MIKE
Mike Quinn: TAYLOR, KEVIN (Profile) 28-9 Nov

R

RAVLIC, TOM
Accounting for currency storms 16-8 Oct
Concise reporting arrives: but problems remain 40-1 Nov
Harmonisation: worth the pain? 47-8 Sep
The standards agenda for 1999: debate aplenty 37-9 Dec

REIMAN, CORRIE
Benefits of the 'bug'? 46-7 Oct

RESEARCH & DEVELOPMENT
R & D better, but still lags (news) 8 Jul

RETIREMENT
Small businesses and retirement planning: using division 17B: DRUM, PAUL; PRAGNELL, BRAD 42-4 Oct

RETIREMENT INCOME
Retirement policy needs forward thinking: ASFA (news) 10 Jul
Small businesses and retirement planning: using division 17B: DRUM, PAUL; PRAGNELL, BRAD 42-4 Oct

RICE, MICHELLE
Alice Williams (Profile) 58-9 Sep
CPA solutions: bringing it together 12 Dec
CPD changes: the knowledge road ahead 16-8 Sep
Noelle Kelleher: "You need to see how it all fits together to be as good as you can be" (Profile) 54-5 Jul

RICH, ANNA
500 days to go: and then the 'bug' bites 22 Aug
Software for '98: what's new, what's coming 32-4 Feb
The bug's bite gets bigger 43-5 Jun

RICHARDS, GREG
Supplement loans: ATO looks to repayments 53 Jul

RICHARDS, ROBERT
See TAXING TIMES

RINEY, CATHERINE
Catherine Riney: BOWRAN, WENDY (Profile) 32 Aug

ROBERTSON, TONY
Giving guidance: 'mentors' in the WA PS 34-5 Oct
Helen Hodgson (Profile) 56-7 Dec

ROSS, PHILIP
Reporting quality costs: improvement needed 54-6 May

ROWLES, TOM
AAS27: a survey of local government views (Survey) 46-9 May

RYAN, ANGELA
A framework for tax reform: the Society's view 50 Aug
Reforming business tax: finding a route 20-1 Nov
Reply to GST letter 15 Dec
States taxes must be part of reform package 75 Aug
Tax: mapping reform route 48-50 Jun

S

SALARY PACKAGING
Salaries: chief execs down, senior managers up (news) 10 Aug

SAUER, DAVID
Think carefully about 'bug' reporting, says specialist 74 Aug

SCANLAN, LEN
Len Scanlan: There is not a door in government closed to me: WHITE, BARRY (Profile) 30-1 Mar

SEGMENT REPORTING
Financial Reporting: AAS ED90, AAS16, AASB1005, AAS ED91, AASB1034, IASC1, AASB1033, AAS33: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 79-80 Jun

SGARAS
Looking to SGARAs: new standard for 'self-generating and regenerating assets': KEYS, ROBERT 56-8 Oct

SHARES
ATO and tax time: new rules, advice, determinations (news) 12 Aug
Tax saving for AMP shareholders (news) 12 Oct

SHARMA, ROBERT
Management accounting: where to next? 24-5 Dec

SHARPE, MICHAEL
Looking for harmony: building a global framework 16-8 Mar

SHELDRAKE, PETER
Career planning and post-graduate education: putting the pieces together 26-9 Sep

SHERMAN, LINDSAY
Investing in IT: finding the best match 52-4 Nov

SHIRAZ, ABU
Social reporting: nice idea, but... 58-9 Nov

SHIRLAW, ROSLYN
The income stream puzzle 38-40 Apr

SIMPSON, KIRSTY
Finding the way up 18-9 Feb

SING, JOHN
Depreciating infrastructure: which way to go? 56-8 Jul

SINGH, COLIN
Changing business culture: information is the key 50-2 Sep

SKINNER, JAMES
Answers on ABC 46-9 Mar

SLAMET, DINY
Looking to best practice: taking a broad view 60-2 Sep

SLYPH, JIM
The trust business: assurance services and e-commerce 43-4 Mar

SMAC
Management accounting: where to next? SHARMA, ROBERT 24-5 Dec

SMALL BUSINESS
Audit: AUS ED70, AUS710, AGS1034: PARKER, COLIN SOUKSEUN, DAEN 82 Sep
Balanced scorecard points to wins for small firms: BIRCH, CHARLES 43-5 Jul
Business angels: offering help to small businesses: CLAYTON, KERRIE 58-9 Dec
'Bug' seminars a big success 77 Jun
Dealing with banks: taking advantage of competition: HEYWOOD, DERRICK 40-1 Oct
Don't trust the handshake: ASC (news) 10 May
Initiatives from Government for SMEs: franchising, business entry, e-commerce: CLAYTON, KERRIE 42-3 Sep
New business software: the technological imperative: NEIGER, DAVID 64-6 Dec
New rules, new roles: the Company Law Review Act: HEELEY, CATHY 40-1 Sep
Show me the money: getting ready for investment: POSADAS, HARRY 53-4 Mar
Small business should look beyond banks for finance, says advisor 75 Jul
Small business slow on Y2K 75 Jun
Small business to feel 'bug' bite 76 May
Small business, big burden (news) 10 Apr
Small business, big problems: and no room for complacency HAYES, GREG 28 Aug
Small businesses and retirement planning: using division 17B: DRUM, PAUL; PRAGNELL, BRAD 42-4 Oct
Society endorses anti-'bug' system (news) 12 Feb
Survey: small business = long hours 78 Dec
Unconscionable conduct: a new legislative framework: EVANS, AARON 32-3 Nov
Women doing well in business 76 Oct
Women's work: success in small business: CLAYTON, KERRIE 36-9 Nov

SOCIAL SECURITY
The income stream puzzle: SHIRLAW, ROSLYN 38-40 Apr
The social security rules: taking the test: BITI, LOUISE 34-6 Dec

SOLLY, JANE
Part 5.3A: credit where it's due 30-1 Feb

SOUKSEUN, DAEN
See also ASCPA - CPA PROFESSIONAL UPDATE
Accounting for the 'bug': rules to know 40-2 Jun
IAS38: how tangible is the intangible standard? 32-3 Dec

SPENCER, KEN
Standard-setting in 2018 22-3 Dec
The view from the AASB: take it easy, get it right 20-2 Mar

SPREADSHEETS
Spreading the risk: errors, risks and techniques in spreadsheets: BERGLAS, ANTHONY; HOARE, PETER 42-5 Apr

STAMP DUTIES
Beneficiaries and trusts: RICHARDS, ROBERT 74 Mar

STRATEGIC PLANNING
Non-profit prophets: strategy in non-commercial organisations: PARKER, LEE 50-2 Jul

STEEN, ADAM
Just-in-time not so timely: an Australian perspective 39-41 Aug

STOCK EXCHANGE
Warning on futures collusion (news) 10 Sep

SUN, LOH HOON
Loh Hoon Sun: FARNHAM, CHRIS (Profile) 30 Nov

SUPERANNUATION
Estate planning: new issues: QUAY, WENDY 42-4 May
ISC video on super fraud (news) 16 Jul
The standards agenda for 1999: debate aplenty: RAVLIC, TOM 37-9 Dec
Unscrambling the nest eggs: reforming super upon divorce: PRAGNELL, BRAD 56 Jun

SUPERANNUATION COMPLAINTS TRIBUNAL
Patch-up for Super Complaints Tribunal (news) 10 Aug
SCT not allowed to determine cases: court rules (news) 10 Mar

SUPERANNUATION CONTRIBUTIONS SURCHARGE
COE head hits super charge 77 Dec
Revised date for super reporting 13 Aug
Super surcharge generates super costs: survey (news) 6 Nov
Urgent Issues Group: AARF UIG Abstract19: PARKER, COLIN; SOUKSEUN, DAEN 79 Sep

SUPERANNUATION FUNDS
APRA warning to super fund auditors: COULTHARD, MURRAY 28-30 Dec
ASF provides guidance on member's options (news) 16 Jun
DIY super: problems ahead: PRAGNELL, BRAD; KELLEHER, NOELLE 36-7 Jul
Fund management is better: ISC (news) 6 May
New barriers for DIY super: PRAGNELL, BRAD 58 Aug
New date for 'choice' (news) 12 Jun
Super changes to hit disabled, aged, children: Super COE 73 Aug
Super 'choice' deferred (news) 6 May
Super choice regime draws closer: PRAGNELL, BRAD 36-7 Apr
Super surcharge generates super costs: survey (news) 6 Nov
Unscrambling the nest eggs: reforming super upon divorce: PRAGNELL, BRAD 56 Jun

SURVEYS
AAS27: a survey of local government views: ROWLES, TOM; HUTTON, BARRY; BELLAMY, SHEILA 46-9 May
Career the key for employees (news) 10 Feb
CEOs overpaid and secretive, says shareholder survey (news) 6 Dec
CFOs to become PS agency drivers: PEACHY, JENNY 35-7 Feb
Company boards looking for balance: BAY, NORMAN; PETIT, CAROLINE 29-32 Apr
Customer surveys: asking the right questions: THOMAS, RICHARD 46-7 Apr
Investor relations: a new focus 48-9 Jul
IT risks ignored too often (news) 10 Jul
Job pressure for finance sector executives continues (news) 13 Dec
Millennium clock ticks louder: BRIDGE, MIKE 24-6 Feb
Price Waterhouse top on tax (news) 16 Jun
Retrenchment can be a good career move (news) 16 Jul
Scope for improvement: financial management in WA public sector: NEILSON, MARK 35-7 Jun
Small business slow on Y2K 75 Jun
Super surcharge generates super costs (news) 6 Nov
Tax reform the key issues for small business: ASCPA survey 75 Sep

SVEIBY, KARL ERIK
Intellectual capital: thinking ahead 18-22 Jun

T

TATE, CHRIS
Accounting for the 'bug': rules to know 40-2 Jun
Tax planning with companies: taking care 48-50 Apr
Tax planning with trusts: still useful? 35 May
Tax planning: joint ventures 62-3 Jun
Tax planning: keep it simple 50-2 Mar
Transfer pricing: the new tax minefield 46-7 Jul
Year-end tax tips 60-1 Jun

TATT, GILLIAN
CPA technology solutions: exclusive discounts for members 63 Jul
CPA technology solutions: first for members 65 May
CPA technology solutions: what's new in store? 63 Aug
Pamela Hussey (Profile) 56-7 Apr

TAX ACCOUNTING
ED87: taxing questions: KEYS, ROBERT 37-9 Mar

TAX ADMINISTRATION & PROCEDURE
Tax administration: RICHARDS, ROBERT 70-1 Oct

TAX ASSESSMENT
Meaning of an assessment: RICHARDS, ROBERT 72 Jun
The social security rules: taking the test: BITI, LOUISE 34-6 Dec

TAX CONSULTANTS
New framework for tax agents planned (news) 10 May
Tax advisers and negligence: RICHARDS, ROBERT 72-4 Jun

TAX DEDUCTIONS
ATO should move quickly on 'product rulings', says Society 75 Sep
FBT and the meaning of entertainment: RICHARDS, ROBERT 71-2 Oct
Uniform guidelines on Net (news) 12 Jun
Work-related expenses audit program: RICHARDS, ROBERT 75 Nov

TAX PLANNING
Tax planning with companies: taking care: TATE, CHRIS; DRUM, PAUL 48-50 Apr
Tax planning with trusts: still useful? TATE, CHRIS; ISKRA, VESNA 35 May
Tax planning: joint ventures: TATE, CHRIS 62-3 Jun
Tax planning: keep it simple: TATE, CHRIS; DRUM, PAUL 50-2 Mar
Tax-driven investments: what to look for:

NORTH, RODNEY 47 Aug
Year-end tax tips: TATE, CHRIS 60-1 Jun

TAX PROTESTS & APPEALS
Time limits on Board of Review applications: RICHARDS, ROBERT 71 Jul

TAX REFORM
A framework for tax reform: the Society's view: RYAN, ANGELA 50 Aug
ASCPA keeps up momentum on tax reform (news) 12 Mar
Making progress: CORTESE, DENIS 3 Feb
Reforming business tax: finding a route: RYAN, ANGELA 20-1 Nov
States taxes must be part of reform package: RYAN, ANGELA 75 Aug
Tax package wins cautious support from Society (news) 6 Sep
Tax reform: a special role to play: proposed merger: BOYMAL, DAVID G 3 Jun
Tax: mapping reform route: RYAN, ANGELA 48-50 Jun
Telstra and tax (news) 14 Apr
The reform road: legislating the GST: PARKER, DEREK 16-8 Nov
Trusts: changing the rules: DRUM, PAUL 22-3 Nov

TAX RETURNS
Applause for move on annual returns, fees 78 Nov
ATO releases 'improved' TaxPack 98 to 3.3m (news) 12 Jul
Point of no return(s) 74 May
Reform could make Tax Pack smaller 77 Jul

TAX RULINGS
New tax rules for expats (news) 10 Mar
Validity of private rulings: RICHARDS, ROBERT 42-3 Feb

TAXATION
Consolidated Press Holdings: RICHARDS, ROBERT 73-5 Dec
The reform road: legislating the GST: PARKER, DEREK 16-8 Nov
Tax: mapping reform route: RYAN, ANGELA 48-50 Jun

TAXATION COMPLIANCE
ATO sets sights on cash economy (news) 14 Jun
Small business, big burden (news) 10 Apr

TAXI SERVICES
Goodwill and taxi licences: RICHARDS, ROBERT 71 Aug
Taxi drivers and PAYE: RICHARDS, ROBERT 74 Jun

TAXING TIMES by ROBERT RICHARDS
Assessability of lease incentives 72 Apr
Assessment of damages 69-70 May
Beneficiaries and trusts 74 Mar
Beware of relying on tax office practice 70 Aug
Capital gains tax: disadvantage of sharing accommodation 72 Aug
Capital gains tax: time of making a contract 70-1 Jun
Consolidated Press Holdings 73-5 Dec
Conspiracy to defraud 71 Apr
Costs of litigation 75 Dec
Costs of travel to and from work 68 Sep
Deductibility of legal expenses 72-3 Jul
Deductibility of payroll tax 74 Nov
Deduction after cessation of business 70 Sep
Defining employees and contractors 40 Feb
Determination of a beneficiary's share of the net income of a trust estate 69-70 Sep
Extension of capital gains tax: defining an 'asset' 70-1 Jul
FBT and the meaning of entertainment 71-2 Oct
Goodwill and taxi licences 71 Aug
Interest is interest 70-1 Apr
Meaning of an assessment 72 Jun
Mediation in tax disputes 71 Mar
One-off payments 71 Mar
Primary producers 72 Mar
Private rulings and hire-purchase 70-2 May
Redundancy: payments made to a tax auditor 72 Aug
Section 108: debt forgiveness 68-9 May
Sign-on fees 76 Nov
Subdivision: infrastructure costs 74 Nov
Tax administration 70-1 Oct
Tax advisers and negligence 72-4 Jun
Tax gross-up 71-2 Jun
The tax office and client indentification 72-3 Dec
Tax office rulings: retirement from a partnership 70 Oct
Tax ombudsman 75 Dec
Taxi drivers and PAYE 74 Jun
Time limits on Board of Review applications 71 Jul
Trust structures 72-3 May
Validity of private rulings 42-3 Feb
Work-related expenses audit program 75 Nov
Wrongful dismissal: non-assessable capital? 70 Aug

TAYLOR, JAMES
Falling off the shelf: debts and directors 58-9 Mar

TAYLOR, KEVIN
Mike Quinn (Profile) 28-9 Nov

TAYLOR, MELISSA
See ASCPA - CPA ONLINE

THOMAS, RICHARD
Customer surveys: asking the right questions 46-7 Apr

THOMPSON, ALLAN
ASCPA career services 30 Sep
Domain names: addressing the issue 62-3 Oct
Technology and knowledge: the future path 20-1 Dec

TODESCO, DON
Electricity contracts: counting the cost 48 Nov

TRANSFER PRICING
Transfer pricing: the new tax minefield: TATE, CHRIS 46-7 Jul

TREADWELL, BRADLEY
Benchmarking treasury: looking for standards 49-51 Nov

TREASURY
Benchmarking treasury: looking for standards: TREADWELL, BRADLEY 49-51 Nov
Outsourcing treasury: making it work: HEYWOOD, DERRICK 34 Aug

TRUSTS
Beneficiaries and trusts: RICHARDS, ROBERT 74 Mar
Determination of a beneficiary's share of the net income of a trust estate: RICHARDS, ROBERT 69 Sep
Estate planning: new issues: QUAY, WENDY 42-4 May
Extension for amendments on trust losses (news) 8 sep

Tax planning with trusts: still useful? TATE, CHRIS; ISKRA, VESNA 35 May
Tax planning: keep it simple: TATE, CHRIS; DRUM, PAUL 50-2 Mar
Trust proposals under fire 82 Mar
Trust structures: RICHARDS, ROBERT 72-3 May
Trusts: beware the sting 79 Apr
Trusts: changing the rules: DRUM, PAUL 22-3 Nov

TUCKEY, BILL
Fleet management: focus on the bottom line 40-2 Jul

U

UNCONSCIONABLE CONDUCT
Unconscionable conduct: a new legislative framework: EVANS, AARON 32-3 Nov

V

VOLUNTARY ADMINISTRATION
Part 5.3A: credit where it's due: SOLLY, JANE 30-1 Feb
VA system making progress (news) 12 May
The way ahead for voluntary administrations: MCDONALD, GEOFF 54-5 Sep

W

WADE, MARGARET
Independence day for the Auditor-General 56-7 Mar

WALKER, MIKE
Attributes or activities? looking to ABCII 26-8 Oct

WALLIS INQUIRY
Regulation changes start with a bang (news) 12 Apr

WEBSTER, ALLAN
Improving performance: accrual accounting points the way ahead 24-26 Apr

WEBTRUST
The ASCPA and WebTrust: new service opportunities for the profession 78 Mar
Towards assurance services: redefining the audit role: CORAM, PAUL 55-7 Nov
The trust business: assurance services and e-commerce: SLYPH, JIM; BENNETT, CASEY 43-4 Mar
Vision needed for reporting: President tells Congress 76 Dec
WebTrust: assurance and e-commerce: MUYSKEN, JAN 56 Aug

WEST, JENNIFER
Hong Kong: coping with the demands of dynamism 22 Jul

WHELDON, BRETT
Reporting quality costs: improvement needed 54-6 May

WHITE, BARRY
Len Scanlan: There is not a door in government closed to me (Profile) 30-1 Mar

WHITE, CHRIS
The meetings meter 50-3 May

WILLIAMS, ALICE
Alice Williams: RICE, MICHELLE (Profile) 58-9 Sep

WILMSHURST, TREVOR
Environmental accounting: a growing concern? 20-3 May

WOMEN
Closing the gender gap: MOORE, SHARON 20-1 Feb
CPA women for government boards (news) 8 Aug
CPA Women's Participation Committee gains pace 77 Sep
Finding the way up: SIMPSON, KIRSTY 18-9 Feb
Many snakes, few ladders: women in the profession: O'NEILL, MARCIA 14 Feb
Letters: No part for part-time? Mary McNicoll 15 May
Women doing well in business 76 Oct
Women's work: success in small business: CLAYTON, KERRIE 36-9 Nov

WOOD, DOROTHY
Environmental liabilities: is a standard needed? 53-5 Dec

Y

YEAR 2000 DATE CONVERSION
Accounting for the 'bug': rules to know: TATE, CHRIS; JOHNS, DAVID; SOUKSEUN, DAEN 40-2 Jun
Audit: AGS1034: PARKER, COLIN; HOPP, ERIK; SOUKSEUN, DAEN 82 Sep, 80 Jun
Benefits of the 'bug'? REIMAN, CORRIE 46-7 Oct
The 'bug' in the financial system: the Y2K problem in the world's markets: CAMERON, ALAN 26 Aug
Letter: 'Bug' no bear: HOLDEN, CRAIG 13 Sep
The bug's bite gets bigger: NEIGER, DAVID; RICH, ANNA 43-5 Jun
'Bug' seminars a big success 77 Jun
Canberra to spend $127m to 'beat the bug' 6 May
500 Days to go — and then the 'bug' bites: NEIGER, DAVID; RICH, ANNA 22 Aug
Millennium clock ticks louder: BRIDGE, MIKE 24-6 Feb
Paying the repair bills: what costs are deductible: COOPER, GORDON 30 Aug
Small business, big problems: and no room for complacency HAYES, GREG 28 Aug
Small business to feel 'bug' bite 76 May
Small business slow on Y2K 75 Jun
Society endorses anti-'bug' system (news) 12 Feb
Still far to go on 'millennium bug' problem: Newman (news) 10 Dec
Tax bite on 'bug' (news) 12 Feb
Towards compliance: the Government role: CARTER, CATHERINE 25 Aug
Y2K: tell me about it (news) 16 Apr

ASCPA Library Network: *information at your fingertips*